

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT - 2

Central Excise Appeal No. 20487 of 2021

(Arising out of Order-in-Appeal No. 162&163/2020-21-CT dated 23.02.2021
passed by the Commissioner of Central Tax (Appeals – II), Bangalore.)

M/s. Kongovi Private Ltd.

Unit 1, No. 377, 10th Cross, 4th Phase,
Peenya Industrial Area,
Bangalore – 560 058.

.....**Appellant(s)**

VERSUS

The Commissioner of Central Tax

Bangalore North West Commissionerate,
2nd Floor, South Wing,
BMTC Bus Stand Complex,
Shivajinagar,
Bengaluru – 560 551.

.....**Respondent(s)**

Appearance:

Mr. Rishab J and Ms. Dhanyatha. R, Advocates for the Appellant
Mr. M. Sreekanth, Superintendent (AR) for the Respondent

CORAM:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Date of Hearing: 21.08.2025

Date of Decision: 21.11.2025

This appeal is Allowed. For Order, see order of this date in
Central Excise Appeal No. 21755 of 2018.

(P. A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)