

**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. 20488 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, 10<sup>th</sup> Cross, 4<sup>th</sup> Phase,  
Peenya Industrial Area,  
Bangalore – 560 058.

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

**VERSUS**

**The Commissioner of Central Tax**

Bangalore North West Commissionerate,  
2<sup>nd</sup> 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)**