

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, BANGALORE**

REGIONAL BENCH - COURT NO. 1

**Central Excise Appeal No. 21512 of 2017**

(Arising out of Order-in-Appeal No. 78-80/2017-A-II dated  
21.07.2017 passed by the Commissioner of Central Tax (Appeals-II),  
Bangalore.)

**M/s. Neo Foods Pvt. Ltd.**

Plot No. 107, 108, 121 & 122  
KIADB Industrial Area  
Antharasanahalli, 2<sup>nd</sup> Phase  
Tumkur.

Appellant(s)

*VERSUS*

**Commissioner of Central Tax,  
Bangalore North West  
Commissionerate**

2<sup>nd</sup> Floor, South Wing, BMTC Bus Stand  
Comples, Shivaji Nagar,  
Bengaluru - 560 051.

Respondent(s)

**APPEARANCE:**

None for the Appellant

Mr. Vikalp Jain, Superintendent (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MR PULLELA NAGESWARA RAO,  
MEMBER (TECHNICAL)**

DATE OF HEARING: 19.11.2025

DATE OF DECISION: 19.11.2025

The appeal is dismissed. For order, see order of date in  
Central Excise Appeal No. 21510 of 2017.

**(D.M. MISRA)  
MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)  
MEMBER (TECHNICAL)**

Raja...