

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21605 of 2015**

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-217 to  
223-14-15 dated 12.03.2015 passed by the Commissioner of Central  
Excise, Customs & Service Tax (Appeals-III), Cochin.)

**M/s. Keltron Equipment  
Complex,**  
Karakulam, Kerala,  
Trivandrum – 695 564.

Appellant(s)

*VERSUS*

**The Commissioner of Central  
Excise, Customs and Service  
Tax, Trivandrum  
Commissionerate,**  
I.C.E. Bhavan, Press Club Road,  
Trivandrum – 695 001. Kerala.

Respondent(s)

**APPEARANCE:**

Mr. Abraham Markos, Advocate for the Appellant

Mr. Rajashekar B.N.N., Superintendent (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MRS R. BHAGYA DEVI, MEMBER  
(TECHNICAL)**

DATE OF HEARING: 03.12.2025

DATE OF DECISION: 03.12.2025

The appeal is allowed. For order, see order of date in  
Service Tax Appeal No. 21600 of 2015.

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

**(R. BHAGYA DEVI)  
MEMBER (TECHNICAL)**

Gb/Raja...