

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

REGIONAL BENCH - COURT NO. 2

Central Excise Appeal No. 21639 of 2015

(Arising out of Denovo Order No. 007/HEB/COMMR/B/1/2015 dated 31.03.2015
passed by the Commissioner of Central Excise, Bangalore-I Commissionerate, Bengaluru.)

M/s. SKF India Ltd.

No.2, Bommasandra Indl. Area,
Hosur Road, Bommasandra,
Bangalore – 560 099

....Appellant(s)

VERSUS

Commissioner of Central Excise, Bangalore - I

C. R. Building, P. B No. 5400, Queens Road,
Bengaluru – 560 001.

....Respondent(s)

Appearance:

Mr. Abhi Parakh, Mr. Ramakrishna and Ms. Evita, Chartered Accountants (CAs) for
the Appellant.

Mr. Vikalp Jain, 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: 06.10.2025

Date of Decision: 09.01.2026

PER: P.A. AUGUSTIAN

This appeal is Allowed. For Order, see order of this date in Excise
Appeal No. 21638 of 2014.

**(P.A.Augustian)
Member (Judicial)**

**(Pullela Nageswara Rao)
Member (Technical)**

Sasi