

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Central Excise Appeal No. 23659 of 2014

(Arising out of Order-in-Original No.11/2014-15 dated 10.09.2014
passed by the Commissioner of Central Excise, Bangalore.)

Mr. Mitul Rustagi

....Appellant

Director

M/s. Adient India Pvt. Ltd.

(Formerly known as M/s. Johnson Controls
Automotive Ltd.)

Onsite Supplier Park – Building No.1,
TKMPL Plot No.1, Bidadi Industrial Area,
Bidadi – 562 109.
Ramanagaram.

VERSUS

**The Commissioner of Central Excise
Bangalore III Commissionerate**

....Respondent

C.R. Building, Queens Road,
Bangalore – 560 001.

APPEARANCE:

Shri Ravi Raghavan, Mr. Nischal K.M and Mr. Rohan Karia, Advocates
for the Appellant

Shri M. A. Jithendra, Asst. Commissioner (AR) for the Respondent

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

DATE OF HEARING: 07.01.2026
DATE OF DECISION: 07.01.2026

This appeal is allowed. For Order, see order of date in
Central Excise Appeal No. 23658 of 2014.

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

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