

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 3181 of 2011

[Arising out of Order-in-Original No. 13/2011 dated 19.09.2011 passed by the
Commissioner of Central Excise, Bangalore – II Commissionerate]

Mr. Veeresh Gowda,
M/s. Shri Manjunatha Shipping Pvt. Ltd.
No.8, 2nd Floor, Sri Sai, 60 Feet Road, G.Block,
Shakaranagar, Bangalore – 560 017.

VERSUS

**Commissioner of Customs
Bangalore**

PB No. 5400, C.R. Building
Queens Road, Bangalore – 560 001

Respondent(s)

APPEARANCE:

None for the Appellants
Mr. PRV Ramanan, Special Counsel (AR) for the Respondent

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

DATE OF HEARING: 28.11.2025

DATE OF DECISION: 28.11.2025

The appeal is remanded. For order, see order of date in
Customs Appeal No. 2765 of 2011.

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

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

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