

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

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

REGIONAL BENCH, COURT - 2

Central Excise Appeal No. 20162 of 2019

(Arising out of Order-in-Original No. MLR-EXCUS-000-COM-MS-06-18-19 dated 30.10.2018 passed by the Commissioner of Central Excise & Central Tax, Mangaluru.)

**Shri. Ambabhavani Kumar,
Former Chief Manager,**

M/s. HPCL, Bala Village, Katipalla,
Mangalore, Karnataka – 575030.

....Appellant(s)

VERSUS

Commissioner of Central Excise

Mangalore Commissionerate,
7th Floor, Trade Centre,
Bunts Hostel Road,
Mangalore – 575 003.

....Respondent(s)

Appearance:

Mr. G. Shivadass, Sr. Advocate with Mr. Nidin, Advocate for the Appellant
Mr. Rajashekar. B.N.N, 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: 16.09.2025
Date of Decision: 30.01.2026

This appeal is Allowed. For Order, see order of this date in
Excise Appeal No. 20159 of 2019.

**(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)**

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

Sasi/hr