

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 20750 of 2016

(Arising out of Order-in-Appeal No. 07-10/2016 dated 29.02.2016
passed by the Commissioner of Central Excise, Bengaluru II
Commissionerate, Bengaluru.)

**Commissioner of Central Excise,
Bangalore – I,**
C.R. Buildings,
Queen's Road, P.B.No: 5400,
Bangalore – 560 001.

Appellant(s)

VERSUS

M/s. P.J. Margo (P) Ltd.
Plot No. 64, Antharasanahalli Industrial
Area, Tumkur – 572 101.

Respondent(s)

APPEARANCE:

Mr. Vikalp Jain, Superintendent (AR) for the Respondent.

Mr. V. Raghuraman, Senior Advocate with Mr. Raghavendra C.R.
Advocate and Ms. Sneha. J.P. Chartered Accountant for the Appellant.

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

DATE OF HEARING: 16.01.2026

DATE OF DECISION: 16.01.2026

The appeal is dismissed. For order, see order of date in
Central Excise Appeal No. 20828 of 2016.

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

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

RV