

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. 247 of 2012

(Arising out of Order-in-Original No. 33/2011 dated 23.12.2011 passed by the
Commissioner of Central Excise, Bangalore II Commissionerate, Bangalore.)

M/s. L&T Constructions Equipment Ltd.
Bellary Road,
Byatarayanapura,
Bangalore – 560 092.

.....**Appellant**

VERSUS

Commissioner of Central Tax,
Bangalore North
No. 59, HMT Bhavan,
Ground Floor, Bellary Road,
Bangalore – 560 032.

.....**Respondent**

APPEARANCE:

Mr. Prakash Shah, Sr. Advocate with Mr. Mihir Mehta, Advocate for the
Appellant.
Mr. P. R. V. Ramanan, Authorized Representative (AR) for the Respondent.

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Date of Hearing: 07.10.2025
Date of Decision: 12.03.2026

The appeal is Allowed. For Order, see order of this date in Central
Excise Appeal No. 639 of 2010.

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)