

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL**

**REGIONAL BENCH, COURT - 2**

**Central Excise Appeal No. 21757 of 2018**

(Arising out of Order-in- Appeal No. BEL-EXCUS-000-APP-MS-196-197-2018-19 dated 31.07.2018 passed by the Commissioner of Central Tax (Appeals), Belgaum)

**Helicon Agro Chemicals Pvt Ltd**

Plot No. 211, Industrial Area, Chicksugar Yerarus,  
Raichur, Karnataka-584134

.....**Appellant**

**VERSUS**

**Commissioner of Central Tax and Central Excise,  
Belgaum**

No. 71, Club Road, Belgaum,  
Bangalore, Karnataka – 590001.

.....**Respondent**

**APPEARANCE:**

Mr. Prasad Tendulkar, Consultant and Mr. Mayur Shroff, Consultant for the Appellant.

Mr. M. A. Jithendra, 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: 16.10.2025

Date of Decision: 15.04.2026

This appeal is Allowed. For Order, see order of this date in Excise Appeal No. 20677 of 2018.

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

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