

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH, COURT - 2

Central Excise Appeal No. 20474 of 2022

(Arising out of Order-in-Original No. MLR-EXCUS-000-IA-25-2021-22 dated
17.11.2021 passed by the Commissioner of Central Excise & Central Tax (GST),
Mangaluru.)

Hajee Timber Complex

Thumbay Bantwal Taluk,
Mangalore, Karnataka – 574170.

.....**Appellant**

VERSUS

**Commissioner of Central Excise and Central Tax,
Mangalore Commissionerate**

7th Floor, Trade Centre, Bunts Hostel Road,
Mangalore, Karnataka – 575003.

.....**Respondent**

APPEARANCE:

Mr. Aryaman Ghulati, Advocate for the Appellant

Mr. Rajashekar.B.N.N, 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: 29.10.2025

Date of Decision: 28.04.2026

This appeal is Partially Allowed. For Order, see order of this date
in Excise Appeal No. 20457 of 2022.

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

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