

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

REGIONAL BENCH - COURT NO. 1

**Central Excise Appeal No. 27661 of 2013**

(Arising out of Order-in-Appeal No. 3 & 4/2013- Service Tax dated  
29.04.2013 passed by the Commissioner of Central Excise (Appeals),  
Cochin.)

**Nagarjuna Ayurvedic Centre  
Ltd.**

Thannipuzha, Kalady,  
Ernakulam,  
Kerala – 683 550.

Appellant(s)

*VERSUS*

**Commissioner of Central  
Excise, Bangalore – I,**

C.R. Buildings,  
Queen's Road,  
Cochin – 18.

Respondent(s)

**APPEARANCE:**

Mr. Kurian Thomas, Advocate for the Appellant

Mr. M.A. Jithendra, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 27.01.2026

DATE OF DECISION: 30.04.2026

The appeal is allowed. For order, see order of date in  
Service Tax Appeal No. 27312 of 2013.

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

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

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