

**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. 20802 of 2023

(Arising out of Order-in-Appeal No. 302/2023 dated 12.06.2023 passed by
the Commissioner of Central Tax (Appeals-1), Bengaluru.)

M/s. Eureka Forbes Ltd

(Formerly known as M/s. Aquamall Water Solutions Ltd.)

No. 143, C-4, Bommasandra, Industrial Area,

Bengaluru – 560099.

....Appellant(s)

VERSUS

**Commissioner of Central Tax,
South Commissionerate**

C.R. Building, Queens Road,

Bengaluru – 560001.

....Respondent(s)

APPEARANCE:

Shri. Anil Kumar. B, Advocate for the Appellant

Mr. Rajashekar. B. N. N, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

**HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER
(TECHNICAL)**

Date of Hearing: 13.10.2025

Date of Decision: 10.04.2026

This appeal is allowed. For Order, see order of date in Excise
Appeal No. 21582 of 2016.

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

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