CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 20626 of 2023

(Arising out of Order-in-Appeal No.315/2023 dated 19.06.2023 passed by the Commissioner of Central Tax (Appeals), Bangalore.)

M/s. Mann and Hummel Filter Private Limited
231, 11th Main Road, 1st Stage, 3rd Phase,
Peenya Industrial Area,
Bangalore – 560 005.
Karnataka.

Appellant(s)

VERSUS

The Commissioner of Central Tax
CGST Commissionerate
Bangalore East
Traffic & Transit Management Centre,
BMTC Bus Stand, HAL Airport Road,
Domlur, Bangalore – 560 071.
Karnataka.

Respondent(s)

APPEARANCE:

Shri Akbar Basha, Chartered Accountant for the Appellant

Shri Maneesh Akhoury, Asst. Com. (AR) for the Respondent

CORAM:

HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO. 21085 / 2026

DATE OF HEARING: 18.09.2026

DATE OF DECISION: 18.09.2026

PER: R. BHAGYA DEVI

This appeal is filed by the appellant M/s. Mann and Hummel Filter Private Limited against Order-in-Appeal

No.315/2023 dated 19.06.2023 passed by the Commissioner of Central Tax (Appeals), Bangalore.

2. The learned Commissioner (Appeals) in the impugned order has not dealt the issue on merits but has observed as:

> "5.2 The lower authority has also erred in processing the said claim and passing the impugned order. The Commissioner of Central Tax (Appeals-I) Commissionerate has the jurisdiction over GST East and South Commissionerates of Bangalore and hence the present appeal has been filed out of jurisdiction and for this reason the appeal is liable to be rejected."

3. The learned Chartered Accountant for the appellant submits that the learned Commissioner (A) has erred in holding that the appeal has been filed before a wrong jurisdiction. He also submits that appellant had rightly filed the appeal before the Commissioner of Central Excise (Appeals-II), Bangalore East Commissionerate, Domlur, Bangalore as mentioned in the Preamble to the Order-in-Original No.12/2021-22 dated 13.01.2022.

4. The learned Authorised Representative (AR) for the Revenue submits that the issue in this appeal is now settled by the Larger Bench decision rendered in the case of **M/s. KEI Industries Ltd. vs. CCE, Alwar** vide **Interim Order No.08/2025 dated 20.11.2025** and hence, this judgment needs to be taken into consideration while deciding the issue by the lower authorities concerned.

5. Heard both sides. Both, the learned Chartered Accountant for the appellant and the learned Authorised Representative (AR) for the Revenue, agree that the appellant had rightly filed refund claim before the Bangalore East Division – II Commissionerate,

TTMC Building, Above BMTC Stand, Old Airport Road, Dommaluru, Bangalore and hence based on the letter dated 01.11.2018 issued by the Deputy Commissioner and Officer on Special Duty, Central Board of Indirect Taxes and Customs, Service Tax Wing, New Delhi, since the refund claim pertains to service tax. Therefore, the Commissioner (A) was not right in dismissing the appeal based on wrong jurisdiction. With the consent of both sides, the matter is now remanded to the Commissioner (A), Bangalore East Division-II Commissionerate, to decide the issue on merits taking into consideration the relevant case laws including the decision of the Larger Bench placed on record by the Revenue. Needless to say that a reasonable opportunity of hearing to be given to the appellant to produce relevant documents and case laws to present their case before the Commissioner (A).

Appeal is allowed by way of remand.

(Dictated and pronounced in Open Court.)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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