

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT-1

Customs Appeal No. 328 of 2012

(Arising out of Order-in-Original No. 1 & 2/2011-CX(COMMR) dated
31.10.2011 passed by the Commissioner of Central Excise, Customs and
Service Tax, Thiruvananthapuram.)

M/s. Southern Refineries Limited

....Appellant

Kuzhinjanvila, Parassala P.O.
Thiruvananthapuram – 695 502.

VERSUS

The Commissioner of Central Excise

....Respondent

I.C.E Bhavan,
Press Club Road,
Thiruvananthapuram – 695 001.

Appearance:

Shri M. S. Nagaraja, Advocate for the Appellant.

Shri H. Jayathirtha, Authorised Representative for the Respondent.

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

DATE OF HEARING: 17.10.2023
DATE OF DECISION: 17.10.2023

This appeal is partially allowed. For Order, see order of date
in Central Excise Appeal No.327 of 2012.

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

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

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