

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Excise Appeal No. 21890 of 2015

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-37-15-16
dated 14.05.2015 passed by the Commissioner of Central Excise,
Customs and Service Tax (Appeals), Cochin.)

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: 15.04.2024

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)**

