

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

REGIONAL BENCH - COURT NO. 1

Service Appeal No. 719 of 2012

[Arising out of Order-in-Original No.23/2011 dated 22.12.2011 passed by the Commissioner of Central Excise & Customs, Cochin. (Review Order No.04/2012 dated 16.03.2012 passed by the Committee of Chief Commissioners of Central Excise and Customs, Kerala Zone and Coimbatore Zone.)]

The Commissioner of Central Excise

Cochin Commissionerate
Cochin - 18.

Appellant(s)

VERSUS

**M/s. Relcon Foundations Private
Limited**

35/3078, Pokalakkattu Complex,
Thammanam Road, Palarivattom,
Cochin - 25.

Respondent(s)

APPEARANCE:

Shri H.Y. Harish, Advocate for the Appellant.

Shri M.A. Jithendra, Asst. Commissioner (AR) for the Respondent.

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

FINAL ORDER NO. 21616/ 2025

DATE OF HEARING: 08.10.2025

DATE OF DECISION: 08.10.2025

PER: D.M. MISRA

Heard both sides.

2. The Revenue has filed this appeal against Order-in-Original No.23/2011-ST dated 22.12.2011. Against the same Order-in-

Original, the assessee had also filed an appeal before this Tribunal and after hearing both sides, the Tribunal remanded the matter vide Final Order No.20923-20925/2014 dated 29.05.2014 for de novo adjudication. The Commissioner passed de novo adjudication order No.COC-EXCUS-000-COM-028 to 030/2016-17 dated 27.07.2016 confirming the demands with interest and penalty. Against the said order, the appellant approached the department under SVLDR Scheme, which has been accepted. This Tribunal on basis of SVLDRS passed orders dismissed the appeals vide Final Order No.20491-20492/2023 dated 01.06.2023. In these circumstances, the Revenue's appeal becomes infructuous and consequently, dismissed as infructuous.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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