

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Service Tax Appeal No.21971/2014

[Arising out of Order-in-Appeal No.9 to 13/2014-ST dated 06.01.2014
passed by the Commissioner of Central Excise, Customs and Service Tax
(Appeals), Cochin]

T. Abdul Karim Musaliyar,
Palm Grove, Musaliyar Nagar,
Kollam, Kerala.

....Appellant

VERSUS

The Commissioner of Central Excise,
Central Revenue Building,
I.S. Press Road,
Cochin-682 018,
Kerala.

....Respondent

APPEARANCE:

None appeared for the Appellant.
Mr. Vinod Kumar Garhwal, Superintendent (AR) for the Revenue.

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

DATE OF HEARING: 03.02.2026
DATE OF DECISION: 03.02.2026

This appeal is allowed. For Order, see order of date in
Service Tax Appeal No.21968 of 2014.

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

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

RV...