

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Application(s) Involved:

**E/WITHDRAWAL/20746/2018, ST/WITHDRAWAL/20722/2018,
E/WITHDRAWAL/20730/2018, ST/WITHDRAWAL/20710/2018,
ST/WITHDRAWAL/20713/2018, E/WITHDRAWAL/20728/2018,
ST/WITHDRAWAL/20711/2018, ST/WITHDRAWAL/20714/2018,
ST/WITHDRAWAL/20726/2018, ST/WITHDRAWAL/20725/2018,
ST/WITHDRAWAL/20712/2018, E/WITHDRAWAL/20731/2018,
ST/WITHDRAWAL/20734/2018, ST/WITHDRAWAL/20718/2018,
ST/WITHDRAWAL/20727/2018, ST/WITHDRAWAL/20735/2018,
ST/WITHDRAWAL/20716/2018, ST/WITHDRAWAL/20720/2018,
ST/WITHDRAWAL/20715/2018, ST/WITHDRAWAL/20721/2018,
ST/WITHDRAWAL/20717/2018, E/WITHDRAWAL/20729/2018,
ST/WITHDRAWAL/20709/2018**

in

**E/2949/2011-DB, ST/20030/2014-DB, E/20377/2015-DB,
ST/20490/2016-DB, ST/20580/2017-DB, E/20725/2015-DB,
ST/20881/2015-DB, ST/20920/2017-DB, ST/21051/2015-DB,
ST/21050/2017-DB, ST/21052/2017-DB, E/21098/2015-DB,
ST/21107/2017-DB, ST/21136/2017-DB, ST/21019/2018-DB,
ST/21253/2016-DB, ST/21441/2017-DB, ST/21565/2016-DB,
ST/21696/2015-DB, ST/22124/2014-DB, ST/22285/2014-DB,
E/22997/2014-DB, ST/25059/2013-DB**

Appeal(s) Involved:

**E/02949/2011-DB, ST/20030/2014-DB, E/20377/2015-DB,
ST/20490/2016-DB, ST/20580/2017-DB, E/20725/2015-DB,
ST/20881/2015-DB, ST/20920/2017-DB, ST/21051/2015-DB,
ST/21050/2017-DB, ST/21052/2017-DB, E/21098/2015-DB,
ST/21107/2017-DB, ST/21136/2017-DB, ST/21019/2018-DB,
ST/21253/2016-DB, ST/21441/2017-DB, ST/21565/2016-DB,
ST/21696/2015-DB, ST/22124/2014-DB, ST/22285/2014-DB,
E/22997/2014-DB, ST/25059/2013-DB**

[Arising out of Order-in-Appeal No. 230/2011 dated 05/08/2011 passed by the Commissioner of Central Excise (Appeals-I), Bangalore.]

[Arising out of Order-in-Appeal No. MLREXCUS000DIVVAPPHAB0361314 dated 30/09/2013 passed by Commissioner of Central Excise and Service Tax , MYSORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-DIUII-JC-APP-HAB-135-2014 dated 11/12/2014 passed by Commissioner of Central Excise , MANGALORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-STDN-JTC-APP-PNT-002-2016 dated 29/01/2016 passed by Commissioner of Central Excise , MANGALORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-062/16-17 dated 21/12/2016 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-DIVII-JC-APP-HAB-005-15 dated 21/01/2015 passed by Commissioner of Central Excise and Service Tax , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-STDN-ADC-APP-HAB-001-2015 dated 05/01/2015 passed by Commissioner of Central Excise , MANGALORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-096/16-17 dated 08/02/2017 passed by Commissioner of Central Excise , MANGALORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-STDN-JC-APP-HAB-010-15 dated 27/01/2015 passed by Commissioner of Central Excise & Central Tax, Mangalore Commissionerate , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-111/16-17 dated 27/02/2017 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-113/16-17 dated 28/02/2017 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-DIVI-JC-APP-HAB-018/15 dated 27/02/2015 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-114/16-17 dated 27/02/2017 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-121/16-17 dated 20/03/2017 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-088/17-18 dated 27/03/2018 passed by Commissioner of Central Tax , BELGAUM]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-COM-MS-31/15-16 dated 19/01/2016 passed by Commissioner of Central Excise , MANGALORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-037/17-18 dated 24/05/2017 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-018/16-17 dated 30/06/2016 passed by Commissioner of Central Excise , MANGALORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-STDN-IC-APP-HAB-028/15 dated 09/04/2015 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. 054/2014 dated 10/04/2014 passed by Commissioner of Central Excise , MANGALORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-ADC-APP-HAB-063/2014 dated 25/04/2014 passed by Commissioner of Central Excise , MYSORE]

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-DIVII-APP-HAB-078/2014 dated 07/08/2014 passed by Commissioner of Central Excise , MYSORE]

[Arising out of Order-in-Appeal No. 528/2012 dated 11/10/2012 passed by Commissioner of Central Excise , MANGALORE]

**Commissioner Of Central Tax,
Bangalore North**

No.59, HMT Bhavan,
Bellary Road,
Bangalore – 560 032.

Appellant(s)

**Commissioner of Central Excise
and Service Tax Mangalore**

7TH FLOOR, TRADE CENTRE,
BUNTS HOSTEL RD.,
MANGALORE, - 575003
KARNATAKA

Appellant(s)

Versus

ITC Ltd.

Meenakunte Village, Jana Hobli,
North Taluk, Bangalore – 562 157.

Respondent(s)

Vivek Engineering Corporation

Kavoor Post, Kavoor,
MANGALORE - 575015
KARNATAKA

Respondent(s)

Veenu Aluminium Pvt Ltd

D.No. 6-8-162/10&11, Veenu Complex,
1st Floor, Opp. Samaj Bhavan,
Mannagudda, MANGALORE - 575001
KARNATAKA

Respondent(s)

**The Deputy Commandant Central
Industrial Security Force (CISF)**

Barrack, Beach Road, Panambur
MANGALORE - 575010
KARNATAKA

Respondent(s)

**Kota Agriculture Co Operative
Society Ltd**

Sahakari Souodha NH 66
KOTA - 576221
KARNATAKA

Respondent(s)

Ultratech Cement Ltd

Cement Unit Beach Road, Panambur
MANGALORE - 00
KARNATAKA

Respondent(s)

Indo Fisheries

Rajiv Gandhi Nagar Harekala Mangalore
MANGALORE - 574181
KARNATAKA

Respondent(s)

Kota Agricultural Co Operative Society Ltd

Sahakari Souodha,n 66,kota
MANGALORE - 576221
KARNATAKA

Respondent(s)

Kishore Kumar And Company Export Pvt Ltd

Po Box No 18, 4th Floor, Ashiorwad Building,
GHS Road
MANGALORE - 575001
KARNATAKA

Respondent(s)

Ashok Kundar

S/o Krishnappa Salian Radh Kripa Salian
Compound Kalbhavi Kottara
MANGALORE - 00
KARNATAKA

Respondent(s)

Janaki Constructions

Prop Dharmendra Janaki Nilaya
Near Syndicate Bank
Ganeshpura Post Katipalla Bala
MANGALORE - 575030
KARNATAKA

Respondent(s)

Veenu Aluminium Pvt Ltd

No 20-16-1039/1, Goodshed Road, Bunder
MANGALORE - 575001
KARNATAKA

Respondent(s)

N Shivraj Rao

Shivam Kottara Cross 4th Cross Road Bejai
MANGALORE - 576006
KARNATAKA

Respondent(s)

Manohar Yeyyadi

Ridhanya Shakthi Nagar Road Kuntalpady
Yeyyadi
MANGALORE - 575008
KARNATAKA

Respondent(s)

S4 Engineering And Construction

1st Floor Swayarjith Near St Ann S High
School Kuntikana Bejai Post
MANGALORE - 575004
KARNATAKA

Respondent(s)

Mandovi Motors Pvt Ltd

Arvind Building Hampanakatta Mangalore
MANGALORE - 575003
KARNATKA

Respondent(s)

Mangalore Chemicals And Fertilizers Ltd

Panambur
MANGALORE - 575010
KARNATAKA

Respondent(s)

New Mangalore Port Trust

Panambur Mangalore
MANGALORE - 575010
KARNATAKA

Respondent(s)

Meleena Electricals

Prop. Shri Maxim Crasta, C-99/sm-159,
Industrial Estate, Baikampady
MANGALORE - 575011
KARNATAKA

Respondent(s)

Shri Purushotham Kottary

Prop. Shree Navadurga Constructions,
No17/21/1491/5, Prestige Complex,
Falnir Road Highlands
MANGALORE - 575002
KARNATAKA

Respondent(s)

Mangalore Marine College

MMC, Corporate Office, No.201, 2nd Floor,
Mangalore Gate Commercial Building,
Kankanady By Pass Road
MANGALORE - 575002
KARNATAKA

Respondent(s)

Ultratech Cement Ltd

Mangalore Cement Unit, Beach Road,
Panambur
MANGALORE – 575010. KARNATAKA

Respondent(s)

The Commissioner

M/s. City Municipal Council (CMC)

UDUPI - 576101
KARNATAKA

Respondent(s)

Appearance:

Mr. Pakshirajan, Mr. K. B. Navidh, ARs

For the Appellant

Mr. N. Anand, Advocate

K.S. RAVI SHANKAR
152, RACE COURSE ROAD,
BANGALORE – 560 001.
KARNATAKA

Mrs. Sandhya Sarvodi, Advocate

LAKSHMI KUMARAN & SRIDHARAN
WORLD TRADE CENTRE NO.404-406, 4TH FLOOR,
SOUTH WING BRIGADE GATEWAY CAMPUS NO.26/1,
DR. RAJKUMAR ROAD, MALLESWARAM
BANGALORE – 560009

For the Respondent

Mrs. Lakshmi, Advocate

HIREGANGE & ASSOCIATES

CHARTERED ACCOUNTANTS #1010, 1ST FLOOR,
ABOVE CORPORATION BANK 26TH MAIN, 4TH T
BLOCK, JAYANAGAR, BANGALORE 560 041

Mr. Harish, Advocate

H. Vani No.73, (Old NO.17/A)
Millers Road, Benson Town,
Bangalore

Mr. Cheriyan Punnoose, Advocate

A.K.B. ASSOCIATES

#211, COMMERCE HOUSE, 9/1, CUNNINGHAM
HOUSE, 9/1,
CUNNINGHAM ROAD,
BANGALORE – 560 052.
KARNATAKA

Mr. Mahesh R. Uppin, Advocate

No.19, Hemantha Nilaya
Ramakrishna Street
Sheshadripuram
Bangalore – 560 020.
Karnataka.

Date of Hearing: 03/09/2018

Date of Decision: 03/09/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 21248-21270 / 2018

Per : AS PER BENCH

The Revenue has moved applications seeking withdrawal of their appeals in terms of the litigation policy with reference to Board's Instruction F. No.390/Misc./116/2017-JC dated 11.7.2018 as the disputed amount involved in these cases is less than Rs.20 lakhs. The prayer is allowed. The appeals are dismissed as withdrawn.

(Order was pronounced and dictated
in Open Court on **03/09/2018.**)

**S.S GARG
JUDICIAL MEMBER**

**P. ANJANI KUMAR
TECHNICAL MEMBER**

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