

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

Application(s) Involved:

**ST/CROSS/20227/2015, ST/CROSS/20228/2015,
ST/CROSS/20230/2015, ST/CROSS/20231/2015,
ST/CROSS/20232/2015 in ST/20197/2017-DB,
ST/21195/2014-DB, ST/21562/2016-DB, ST/21684/2015-DB,
ST/21740/2016-DB, ST/22071/2014-DB, ST/23126/2014-DB,
ST/23191/2014-DB, ST/23192/2014-DB, ST/23193/2014-DB,
ST/23194/2014-DB, ST/23195/2014-DB, ST/23321/2014-DB,
ST/23572/2014-DB, ST/2662/2012-DB, ST/3534/2012-DB
ST/WITHDRAWAL/20775/2018, ST/WITHDRAWAL/20760/2018,
ST/WITHDRAWAL/20766/2018, ST/WITHDRAWAL/20761/2018,
ST/WITHDRAWAL/20769/2018, ST/WITHDRAWAL/20768/2018,
ST/WITHDRAWAL/20762/2018, ST/WITHDRAWAL/20771/2018,
ST/WITHDRAWAL/20765/2018, ST/WITHDRAWAL/20773/2018,
ST/WITHDRAWAL/20772/2018, ST/WITHDRAWAL/20763/2018,
ST/WITHDRAWAL/20774/2018, ST/WITHDRAWAL/20767/2018,
ST/WITHDRAWAL/20764/2018,
ST/WITHDRAWAL/20770/2018 in ST/20197/2017-DB,
ST/21195/2014-DB, ST/21562/2016-DB, ST/21684/2015-DB,
ST/21740/2016-DB, ST/22071/2014-DB, ST/23126/2014-DB,
ST/23191/2014-DB, ST/23192/2014-DB, ST/23193/2014-DB,
ST/23194/2014-DB, ST/23195/2014-DB, ST/23321/2014-DB,
ST/23572/2014-DB, ST/2662/2012-DB, ST/3534/2012-DB**

Appeal(s) Involved:

**ST/20197/2017-DB, ST/21195/2014-DB, ST/21562/2016-DB,
ST/21684/2015-DB, ST/21740/2016-DB, ST/22071/2014-DB,
ST/23126/2014-DB, ST/23191/2014-DB, ST/23192/2014-DB,
ST/23193/2014-DB, ST/23194/2014-DB, ST/23195/2014-DB,
ST/23321/2014-DB, ST/23572/2014-DB, ST/2662/2012-DB,
ST/3534/2012-DB**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-
382-383-16-17 dated 30/09/2016 passed by the
Commissioner of Central Excise, Customs and Service Tax,
Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 309/2013 COC-EXCUS-
000-APP-103-13-14 dated 12/12/2013 passed by the
Commissioner of Central Excise and Service Tax, Cochin
(Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-140-16-17 dated 29/06/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. 400-14-15-ST dated 12/03/2015 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-148-16-17 dated 29/06/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 150/2014 dated 25/02/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 356/2014 dated 20/05/2014 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Appeal No. 422/2014 dated 02/06/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 421/2014 dated 02/06/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 423/2014 dated 02/06/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 419/2014 dated 02/06/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 420/2014 dated 02/06/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 457/2014 dated 19/06/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. 543/2014 dated 04/08/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 148/2012 dated 17/04/2012 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 236/2012 dated 04/09/2012 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

**Commissioner of Central Excise,
Customs and Service Tax, Cochin**

C.R Building,
I.S Press Road, Ernakulam,
Cochin - 682 018
Kerala

Appellant(s)

Versus

Thrupthi Traders

24/437, Cochin Shipping Company
Building, Marar Road, Willington
Island
Cochin – 682 003
Kerala

Respondent(s)

**E.V. Homes Constructions Pvt.
Ltd.**

2nd Floor, Central Arcade Building,
Azad Road, Kaloor,
Cochin - 17
Kerala

Respondent(s)

Lotus Club

Warriam Road, Ernakulam
Cochin – 682 016
Kerala

Respondent(s)

**Jomer Properties And
Investments Pvt. Ltd.**

2nd Floor, Jomer Arcade, South Jn.,
Chittoor Road, Ernakulam
Kerala

Respondent(s)

JGT Constructions

26/1750, Pattom Centre, Thevara
Ferry Road, Thevara
Cochin – 682 016
Kerala

Respondent(s)

Cochin Port Trust

Willington Island
Cochin
Kerala

Respondent(s)

Cee Cee India
39/4085, Sannidhi Road,
Ravipuram
Kochi - 16
Kerala

Respondent(s)

Cadmium Outdoor Solutions
2nd Floor, Regalia Dale, Kadavanthra
Kochi – 682 020
Kerala

Respondent(s)

APL India Pvt. Ltd.
24/1463, Pierce Leslie Building,
Bristow Road, Willingdon Island
Cochin – 682 003
Kerala

Respondent(s)

Chakiat Agencies Pvt. Ltd.
Subramaniam Road, Willington,
Island, Kochi - 03

Respondent(s)

**Cherian Varkey Construction Co.
Pvt. Ltd.**
5th Floor, Alfa Plaza, K.P. Vallon
Road, Kadavanthara
Cochin – 682 020
Kerala

Respondent(s)

Appearance:

Mrs. Kavita Podwal, Superintendent
(AR)

For the Appellant

Mr. Arun Chandran, Consultant

For the Respondent

Date of Hearing: 06/09/2018
Date of Decision: 06/09/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order Nos. 21365 - 21380 / 2018

Per: BENCH

The Revenue has moved applications seeking withdrawal of the present appeals in terms of the litigation policy with reference to Board's Instruction F. No. 390/Misc./116/2017-JC dated 11.07.2018 as the disputed amount involved in each of these cases is less than Rs. 20 lakhs. The prayer is allowed. The appeals are dismissed as withdrawn.

(Operative portion of the Order was pronounced
in Open Court on **06/09/2018**)

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(S.S GARG)
JUDICIAL MEMBER

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