

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

Application(s) Involved:

**ST/CROSS/20390/2018, ST/CROSS/20447/2016,
ST/CROSS/20836/2016 in ST/20155/2016-DB, ST/20375/2018-DB,
ST/20515/2016-DB, ST/20517/2016-DB, ST/20570/2016-DB,
ST/20701/2016-DB, ST/20884/2015-DB, ST/21185/2016-DB,
ST/21213/2016-DB, ST/21570/2014-DB, ST/21558/2016-DB,
ST/21573/2016-DB, ST/21665/2016-DB, ST/22284/2015-DB,
ST/2145/2011-DB, ST/2337/2012-DB**

**ST/WITHDRAWAL/20866/2018, ST/WITHDRAWAL/20870/2018,
ST/WITHDRAWAL/20868/2018, ST/WITHDRAWAL/20865/2018,
ST/WITHDRAWAL/20860/2018, ST/WITHDRAWAL/20864/2018,
ST/WITHDRAWAL/20876/2018, ST/WITHDRAWAL/20867/2018,
ST/WITHDRAWAL/20863/2018, ST/WITHDRAWAL/20874/2018,
ST/WITHDRAWAL/20858/2018, ST/WITHDRAWAL/20859/2018,
ST/WITHDRAWAL/20857/2018, ST/WITHDRAWAL/20843/2018,
ST/WITHDRAWAL/20875/2018,
ST/WITHDRAWAL/20855/2018 in ST/20155/2016-DB,
ST/20375/2018-DB, ST/20515/2016-DB, ST/20517/2016-DB,
ST/20570/2016-DB, ST/20701/2016-DB, ST/20884/2015-DB,
ST/21185/2016-DB, ST/21213/2016-DB, ST/21570/2014-DB,
ST/21558/2016-DB, ST/21573/2016-DB, ST/21665/2016-DB,
ST/22284/2015-DB, ST/2145/2011-DB, ST/2337/2012-DB**

Appeal(s) Involved:

**ST/20155/2016-DB, ST/20375/2018-DB, ST/20515/2016-DB,
ST/20517/2016-DB, ST/20570/2016-DB, ST/20701/2016-DB,
ST/20884/2015-DB, ST/21185/2016-DB, ST/21213/2016-DB,
ST/21570/2014-DB, ST/21558/2016-DB, ST/21573/2016-DB,
ST/21665/2016-DB, ST/22284/2015-DB, ST/2145/2011-DB,
ST/2337/2012-DB**

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-134-15-16 dated 21/09/2015 passed by Commissioner of Central Excise ,
COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-230-2017
dated 18/12/2017 passed by Commissioner of Central Tax ,
COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-391-15-16 dated 14/12/2015 passed by Commissioner of Central Excise ,
CALICUT]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-397-15-16 dated 09/12/2015 passed by Commissioner Of Central Excise, Customs and Service Tax , CALICUT]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-411-15-16 dated 17/12/2015 passed by Commissioner of Central Excise , CALICUT]

[Arising out of Order-in-Appeal No. CAL-ECUS-000-APP-419-15-16 dated 31/12/2015 passed by Commissioner Of Central Excise, Customs and Service Tax , CALICUT]

[Arising out of Order-in-Appeal No. 885-887-2014 dated 30/12/2014 passed by Commissioner of Service Tax , BANGALORE-I(Appeal)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-541-15-16 dated 21/03/2016 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-12-16-17 dated 07/04/2016 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. BLR-SVTAX-000-APP-087-14-15 dated 24/01/2014 passed by Commissioner of Service Tax , BANGALORE-II(Appeal)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-96-17 dated 13/06/2016 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-111-16-17 dated 20/06/2016 passed by Commissioner of Central Excise , CALICUT]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-127-16-17 dated 27/06/2016 passed by Commissioner of Central Excise , CALICUT]

[Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-130-15-16 dated 16/07/2015 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 283-2011 dated 31/03/2011 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 116-2012 dated 22/02/2012 passed by Commissioner of Central Excise , COCHIN(Appeal)]

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

CENTRAL REVENUE BUILDING,
MANANCHIRA, CALICUT,
KOZHIKODE, - 673001
KERALA

Appellant(s)

**Commissioner of Service Tax
BANGALORE SERVICE TAX- I**

1ST TO 5TH FLOOR,
TTMC BUILDING,above BMTC BUS
STAND,DOMLUR
BANGALORE, - 560071
KARNATAKA

Appellant(s)

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

T.C.NO.26/334(1&2),
I.C.E BHAVAN,PRESS CLUB ROAD,
TRIVANDRUM - 695001
KERALA

Appellant(s)

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

NO. 16/1, S.P. COMPLEX, LALBAGH ROAD,
BANGALORE

Appellant(s)

**Commissioner of Central Excise,
Customs and Service Tax COCHIN C R**

BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Appellant(s)

Versus

**Calicut City Service Co-operative
Bank Ltd**

No 2777.link Road,
CALICUT - 673002
KERALA

Respondent(s)

Modern Builders

Railway Station Road Edodi Vatakara
KOZHIKODE - 673101
KERALA

Respondent(s)

**The Shornur Co-operative Service
Bank Ltd**

Shornur
PALAKKAD - 00
KERALA

Respondent(s)

Shri K Madhusoodanan

Better Homes, Near Puthiyayathru
Mandapam, Chirakkal P.o.,
KANNUR - 00
KERALA

Respondent(s)

Amh Trade Service

Respondent(s)

220/874, 1st Floor, Mayyeri Arcade,
Thahepalam
TRICHUR DIST - 676101
KERALA

**K C Leelamma A Business Associate
Of Ms Geojit Financial Services Ltd**

Located At Bengachery Complex, Vyapara
Bhavan,kanhangad
KASARAGOD - 00
KERALA

Respondent(s)

**Honeywell Technology Solutions Lab
Pvt Ltd**

15/1, Doraisanipalya, Bannerghatta Road
BANGALORE - 00
KARNATAKA

Respondent(s)

Malabar High View Builders Pvt Ltd

29/909. Mavoor Road, Kottooly
CALICUT - 673016
KERALA

Respondent(s)

Total Group Of Constructions

X/165. Manakkot House, Mokavur, Eranhikkal
KOZHIKODE - 33
KERALA

Respondent(s)

Blue Star Ltd

Ozone Amnay Tech Park. Sy.no56/18,
Hongasandra Village, Begur Hobli,
Garvebhavi Palaya
BANGALORE - 560068
KARNATAKA

Respondent(s)

Malabar Engineering Comany

Palayam Calicut
CALICUT - 673001
KERALA

Respondent(s)

S Suresh

Vadakkeparambil House,thamarasery
P.o.kozhikode
KOZHIKODE - 673573
KERALA

Respondent(s)

Rahad Engineering

Room No 106 Coronation Lodge
CALICUT -
KERALA

Respondent(s)

K S Anilkumar Proprietor

Aswathy Studio And Color Lab, Kazhakoottam
TRIVANDRUM - 695582
KERALA

Respondent(s)

SKL EXPORTS

Respondent(s)

THAI FOUNDATION

ANNIE HALL CROSS ROAD, KOZHIKODE,
KERALA 673002

Respondent(s)

Appearance:

For the appellant

**Mr. Madhup Sharan,
Asst. Commissioner (AR)**

**Ms. Hema Dugar, CA
Mr. Akbar Basha, CA
Mr. Bhaganan. K, CA**

For the respondent

Date of Hearing: 25/09/2018

Date of Decision: 25/09/2018

CORAM:

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

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

Final Order No. 21389 - 21404 / 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 **25/09/2018.**)

**P. ANJANI KUMAR
TECHNICAL MEMBER**

**S.S GARG
JUDICIAL MEMBER**

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