

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

Application(s) Involved:

**ST/WITHDRAWAL/20887/2018, ST/WITHDRAWAL/20861/2018,
ST/WITHDRAWAL/20884/2018, ST/WITHDRAWAL/20862/2018,
ST/WITHDRAWAL/20882/2018, ST/WITHDRAWAL/20886/2018,
ST/WITHDRAWAL/20881/2018, ST/WITHDRAWAL/20885/2018,
ST/WITHDRAWAL/20883/2018 in ST/20214/2018-DB,
ST/20371/2016-DB, ST/20777/2016-DB, ST/20778/2016-DB,
ST/163/2012-DB, ST/21099/2017-DB, ST/21442/2017-DB,
ST/21443/2017-DB, ST/22057/2015-DB**

Appeal(s) Involved:

**ST/20214/2018-DB, ST/20371/2016-DB, ST/20777/2016-DB,
ST/20778/2016-DB, ST/163/2012-DB, ST/21099/2017-DB,
ST/21442/2017-DB, ST/21443/2017-DB, ST/22057/2015-DB**

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-201-2017 dated 24/10/2017 passed by the Commissioner of Central Tax & Central Excise, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-318-15-16 dated 23/11/2015 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-456-15-16 dated 18/01/2016 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-461-15-16 dated 19/01/2016 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Appeal No. 123/2011 dated 17/10/2011 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-64-2017 dated 16/03/2017 passed by the Commissioner of Central Excise & Service Tax, Cochin (Appeals-II)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-139 & 140-2017 dated 27/04/2017 passed by the Commissioner of Central Excise & Service Tax, Cochin (Appeals-II)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-85-2017 dated 30/03/2017 passed by the Commissioner of Central Excise & Service Tax, Cochin (Appeals-II)]

[Arising out of Order-in-Appeal No. 032/2015-16-ST dated 27/05/2015 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin (Appeals)]

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

Central Revenue Building,
Mananchira, Calicut,
Kozhikode - 673 001
Kerala

Appellant(s)

Versus

Pioneer Motors (Kannur) Pvt. Ltd.

Bypass Road, Thazhe Chovva,
Kannur – 670 018
Kerala

Respondent(s)

Shri T Preman

Thikkal House, Bakkalam,
Kanul PO,
Kannur
Kerala

Respondent(s)

**Shri Sudarsanan Nair P,
Proprietor of M/s. Bhagavathi
Production Contracts**

Muthampully Kalam, Kannampully,
Kootala, P.O., Alathur
Palakkad
Kerala

Respondent(s)

Shri M Devaraju

House No. B/25, C/o G. Natarajan,
Precot Mill Colony, Kanjikode
Palakkad – 678 623
Kerala

Respondent(s)

**Hi-Lite Projects & Constructions
(P) Ltd.**

D 15/193, Nirmal Arcade, Bypass
Road, Eranhipalam, Calicut, Kerala
State

Respondent(s)

**Kannur Block Agricultural
Improvement Co-Operative
Society Ltd.**

No. C.1601, Talap
Kannur – 670 004
Kerala

Respondent(s)

**Azhikode Panchayat Womens
Multi Industrial (Workshop)
Co-Operative Society Ltd.**

Azhikode
Kannur – 670 009
Kerala

Respondent(s)

**Mattool Panchayat Vanitha
Sahakarana Sangham Ltd.**

No. C 1404,
Kannur – 670 301
Kerala

Respondent(s)

Shri C.H. Pavithran

P.W.D Contractor, Palakkunnu,
Bekal P.O, Karagod
Kerala

Respondent(s)

Appearance:

Mrs. Kavita Podwal, Superintendent
(AR)

For the Appellant

None

For the Respondent

Date of Hearing: 26/09/2018

Date of Decision: 26/09/2018

CORAM:

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

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

Final Order Nos. 21466-21474 / 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 **26/09/2018**)

**(P. ANJANI KUMAR)
TECHNICAL MEMBER**

**(S.S GARG)
JUDICIAL MEMBER**

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