

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

Application(s) Involved:

**ST/CROSS/20862/2016, ST/CROSS/20978/2016,
ST/CROSS/20977/2016 in ST/20258/2017-DB,
ST/20260/2017-DB, ST/20261/2017-DB, ST/20262/2017-DB,
ST/20682/2016-DB, ST/20781/2017-DB, ST/20910/2017-DB,
ST/20911/2017-DB, ST/20952/2017-DB, ST/21128/2016-DB,
ST/21129/2016-DB, ST/21130/2016-DB, ST/21299/2014-DB,
ST/21301/2014-DB, ST/21302/2014-DB, ST/21496/2017-DB,
ST/21425/2016-DB, ST/21721/2014-DB, ST/21722/2014-DB,
ST/21660/2016-DB, ST/21661/2016-DB, ST/21712/2016-DB,
ST/22217/2014-DB, ST/22301/2015-DB, ST/22432/2014-DB,
ST/22433/2014-DB, ST/22434/2014-DB, ST/23419/2014-DB
ST/WITHDRAWAL/20965/2018, ST/WITHDRAWAL/20966/2018,
ST/WITHDRAWAL/20967/2018, ST/WITHDRAWAL/20968/2018,
ST/WITHDRAWAL/20973/2018, ST/WITHDRAWAL/20976/2018,
ST/WITHDRAWAL/20977/2018, ST/WITHDRAWAL/20978/2018,
ST/WITHDRAWAL/20990/2018, ST/WITHDRAWAL/20991/2018,
ST/WITHDRAWAL/20970/2018, ST/WITHDRAWAL/20980/2018,
ST/WITHDRAWAL/20982/2018, ST/WITHDRAWAL/20983/2018,
ST/WITHDRAWAL/20984/2018, ST/WITHDRAWAL/20964/2018,
ST/WITHDRAWAL/20979/2018, ST/WITHDRAWAL/20985/2018,
ST/WITHDRAWAL/20986/2018, ST/WITHDRAWAL/20974/2018,
ST/WITHDRAWAL/20975/2018, ST/WITHDRAWAL/20969/2018,
ST/WITHDRAWAL/20987/2018, ST/WITHDRAWAL/20963/2018,
ST/WITHDRAWAL/20981/2018, ST/WITHDRAWAL/20989/2018,
ST/WITHDRAWAL/20988/2018, ST/WITHDRAWAL/20971/2018,
ST/WITHDRAWAL/20972/2018 in ST/20258/2017-DB,
ST/20260/2017-DB, ST/20261/2017-DB, ST/20262/2017-DB,
ST/20682/2016-DB, ST/20781/2017-DB, ST/20910/2017-DB,
ST/20911/2017-DB, ST/20952/2017-DB, ST/21128/2016-DB,
ST/21129/2016-DB, ST/21130/2016-DB, ST/21299/2014-DB,
ST/21301/2014-DB, ST/21302/2014-DB, ST/21496/2017-DB,
ST/21425/2016-DB, ST/21721/2014-DB, ST/21722/2014-DB,
ST/21660/2016-DB, ST/21661/2016-DB, ST/21712/2016-DB,
ST/22217/2014-DB, ST/22301/2015-DB, ST/22432/2014-DB,
ST/22433/2014-DB, ST/22434/2014-DB, ST/23419/2014-DB,**

Appeal(s) Involved:

**ST/20258/2017-DB, ST/20260/2017-DB, ST/20261/2017-DB,
ST/20262/2017-DB, ST/20682/2016-DB, ST/20781/2017-DB,
ST/20910/2017-DB, ST/20911/2017-DB, ST/20952/2017-DB,
ST/21128/2016-DB, ST/21129/2016-DB, ST/21130/2016-DB,
ST/21299/2014-DB, ST/21301/2014-DB, ST/21302/2014-DB,
ST/21496/2017-DB, ST/21425/2016-DB, ST/21721/2014-DB,
ST/21722/2014-DB, ST/21660/2016-DB, ST/21661/2016-DB,**

**ST/21712/2016-DB, ST/22217/2014-DB, ST/22301/2015-DB,
ST/22432/2014-DB, ST/22433/2014-DB, ST/22434/2014-DB,
ST/23419/2014-DB, ST/1386/2012-DB**

[Arising out of Order-in-Appeal No. COC-EXCUS-0-APP-291-294-2016-2017 dated 30/08/2016 passed by Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-291-294-16-17 dated 30/08/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-303-15-16 dated 12/01/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-332-16-17 dated 30/12/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-468 & 469-16-17 dated 30/12/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-455-16-17 dated 30/12/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-369-15-16 dated 29/02/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-376-15-16 dated 29/02/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-368-15-16 dated 29/02/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 331/2013 dated 17/12/2013 passed by the Commissioner of Central Excise and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 330/2013 dated 17/12/2013 passed by the Commissioner of Central Excise and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 329/2013 dated 17/12/2013 passed by the Commissioner of Central Excise

and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-129/2017 dated 25/05/2017 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-058-16-17 dated 18/05/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 71/2014 dated 20/01/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 70/2014 dated 20/01/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-126-16-17 dated 29/06/2016 passed by the Commissioner of Central Excise and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-127-128-16-17 dated 29/06/2016 passed by the Commissioner of Central Excise and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-173-16-17 dated 29/06/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 123/2014 dated 24/02/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. 83-15 dated 08/07/2015 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 251/2014 dated 24/03/2014 passed by the Commissioner of Central Excise, Customs and Service Tax , Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 253/2014 dated 24/03/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 252/2014 dated 24/03/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 477/2014 dated 25/06/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 19/2012 dated 12/01/2012 passed by the Commissioner of Central Excise, Customs, & Service Tax, Cochin]

**Commissioner of Central Excise,
Customs and Service Tax, Cochin**
C.R Building,
I.S Press Road, Ernakulam,
Cochin - 682 018
Kerala

Appellant(s)

Versus

Regional Sports Centre
730/38, Kadavanthra
Kochi - 20
Kerala

Respondent(s)

Shri N.B.M Ashraf
Neduvath House, Palluruthy,
Cochin – 682 006
Kerala

Respondent(s)

O Ramesan
Odukkathil House, Ariyallur P.O
Malappuram – 676 312
Kerala

Respondent(s)

MGF Motors Ltd.
MGF House, Matsyapuri, Mattancherry
Halt, Wellington Island,
Cochin – 682 029
Kerala

Respondent(s)

MC Tech Vrindhavan
NH Bypass, kannadikadavu, Maradu,
Cochin – 682 034
Kerala

Respondent(s)

Tea Trade Association of Cochin
Tea Trade Centre, Indira Gandhi Road
Willington Island,
Cochin – 682 003
Kerala

Respondent(s)

National Advertisers
57/2773, Dewans Road, Near
Lakshmi Hospital, Ernakulam
Kerala

Respondent(s)

Tea Trade Association of Cochin
Tea Trade Centre, Indira Gandhi Road
Willington Island
Cochin – 682 003
Kerala

Respondent(s)

Pest Control India Pvt. Ltd.

Darragh Small Estate, Plot No. 3&4,
Marar Road, Willingdon Island
Cochin - 03
Kerala

Respondent(s)**Society For The Promotion Of
Natural Tourism And Sports**

Lakshadweep Tourism, Indira Gandhi
Road, Willingdon Island
Cochin - 682 003
Kerala

Respondent(s)**Simco Logistics Ltd.**

D. No. 6/633, Mattancherry
Cochin - 18
Kerala

Respondent(s)**Regional Sports Centre**

Kadavanthara
Cochin - 20
Kerala

Respondent(s)**Rajasree Motors Private Limited**

Near Kundannoor Junction,
Maradu P.O., Cochin
Kerala

Respondent(s)**MGF Motors Ltd.**

Matsyapuri Mattancherry Halt
Wellington Island
Cochin - 682 029
Kerala

Respondent(s)**Skyline Builders**

Skyline House, 41/349-B,
Rajaji Road
Cochin - 35
Kerala

Respondent(s)**Regional Sports Centre**

Kadavanthara Kochi
Cochin, Kerala

Respondent(s)**P.S.N Automobiles Pvt. Ltd.**

35/189, NH Palarivattom
Kochi - 25
Kerala

Respondent(s)**Summit Engineers**

2A North Avenue Apartments,
Cochin - 18
Kerala

Respondent(s)

Photopark

Malankara Centre, Shenoy's Junction,
M.G. Road, Kochi-35

Respondent(s)**Appearance:**

Mr. K. Murali, Superintendent (AR)

For the Appellant

Mr. Biju, Asst. Manager for Appeal No.
ST/21496/2017

Mr. Murali Mohan, Advocate for
Appeal No. ST/21425/2016

For the Respondents

Mr. Kurian Thomas, Advocate for
Appeal No. ST/20910/2017

None for other respondents

Date of Hearing: 03/10/2018

Date of Decision: 03/10/2018

CORAM:

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

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

Final Order Nos. 21492 – 21519/2018 & 21520/ 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 **03/10/2018**)

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(S.S GARG)
JUDICIAL MEMBER

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