

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

Application(s) Involved:

**ST/CROSS/23797/2014 in E/3196/2011-DB, E/755/2011-DB,
ST/1086/2012-DB, ST/20107/2017-DB, ST/1533/2012-DB,
ST/579/2009-DB, ST/20370/2016-DB, ST/20522/2017-DB,
ST/602/2009-DB, ST/20577/2016-DB, ST/20702/2016-DB,
ST/20748/2016-DB, ST/20926/2014-DB, ST/20913/2017-DB,
ST/21480/2016-DB, ST/21714/2016-DB, ST/185/2012-DB,
ST/22218/2014-DB, ST/22532/2014-DB, ST/22534/2014-DB,
ST/22621/2014-DB, ST/23156/2014-DB, ST/23177/2014-DB,
ST/23440/2014-DB**

**E/WITHDRAWAL/21066/2018, E/WITHDRAWAL/20900/2018,
ST/WITHDRAWAL/21038/2018, ST/WITHDRAWAL/21042/2018,
ST/WITHDRAWAL/21039/2018, ST/WITHDRAWAL/21043/2018,
ST/WITHDRAWAL/20928/2018, ST/WITHDRAWAL/21041/2018,
ST/WITHDRAWAL/21036/2018, ST/WITHDRAWAL/20856/2018,
ST/WITHDRAWAL/20921/2018, ST/WITHDRAWAL/21040/2018,
ST/WITHDRAWAL/21063/2018, ST/WITHDRAWAL/21033/2018,
ST/WITHDRAWAL/20922/2018, ST/WITHDRAWAL/20888/2018,
ST/WITHDRAWAL/21027/2018, ST/WITHDRAWAL/21032/2018,
ST/WITHDRAWAL/21035/2018, ST/WITHDRAWAL/21034/2018,
ST/WITHDRAWAL/21037/2018, ST/WITHDRAWAL/21064/2018,
ST/WITHDRAWAL/21065/2018,**

**ST/WITHDRAWAL/20993/2018 in E/3196/2011-DB,
E/755/2011-DB, ST/1086/2012-DB, ST/20107/2017-DB,
ST/1533/2012-DB, ST/579/2009-DB, ST/20370/2016-DB,
ST/20522/2017-DB, ST/602/2009-DB, ST/20577/2016-DB,
ST/20702/2016-DB, ST/20748/2016-DB, ST/20926/2014-DB,
ST/20913/2017-DB, ST/21480/2016-DB, ST/21714/2016-DB,
ST/185/2012-DB, ST/22218/2014-DB, ST/22532/2014-DB,
ST/22534/2014-DB, ST/22621/2014-DB, ST/23156/2014-DB,
ST/23177/2014-DB, ST/23440/2014-DB**

Appeal(s) Involved:

**E/3196/2011-DB, E/755/2011-DB, ST/1086/2012-DB,
ST/20107/2017-DB, ST/1533/2012-DB, ST/579/2009-DB,
ST/20370/2016-DB, ST/20522/2017-DB, ST/602/2009-DB,
ST/20577/2016-DB, ST/20702/2016-DB, ST/20748/2016-DB,
ST/20926/2014-DB, ST/20913/2017-DB, ST/21480/2016-DB,
ST/21714/2016-DB, ST/185/2012-DB, ST/22218/2014-DB,
ST/22532/2014-DB, ST/22534/2014-DB, ST/22621/2014-DB,
ST/23156/2014-DB, ST/23177/2014-DB, ST/23440/2014-DB**

[Arising out of Order-in-Appeal No. 29 to 31/2011 dated 20/10/2011 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Original No. 06/2010 dated 07/12/2010 passed by the Commissioner of Central Excise, Customs & Service Tax, Calicut]

[Arising out of Order-in-Appeal No. 12/2012 dated 17/01/2012 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Appeal No. COC-EXCUS-00-APP-309-16-17 dated 24/08/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 39/2012 dated 06/02/2012 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Revision No. 05/2009 ST dated 08/05/2009 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-313-15-16 dated 16/11/2015 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-386-16-17 dated 30/09/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 6-09 dated 11/05/2009 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-415-15-16 dated 22/12/2015 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-427-15-16 dated 06/01/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-233-235-15-16 dated 23/12/2015 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-082-13-14 dated 22/11/2013 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-466-16-17 dated 30/12/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-58-16-17 dated 17/05/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals-II)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-130-16-17 dated 27/06/2016 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 414/2011 dated 18/11/2011 passed by the Commissioner of Central Excise, Bangalore (Appeals)]

[Arising out of Order-in-Appeal No. 162/2014 dated 07/03/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. 255/2014 dated 26/03/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 256/2014 dated 26/03/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 257-2014 dated 27/03/2014 passed by the Commissioner of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-091&092-14-15 dated 23/05/2014 passed by the Commissioner of Central Excise, Cochin]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-081-14-15 dated 04/08/2014 passed by the Commissioner of Central Excise, Customs & 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)

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

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

Appellant(s)

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

C.R Building,
I.S Press Road, Ernakulam,

Appellant(s)

Cochin - 682 018
Kerala

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

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

Appellant(s)

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

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

Appellant(s)

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

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

Appellant(s)

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

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

Appellant(s)

**Commissioner of Central Tax
Bangalore West**

BMTC Building, Banashankari II
Stage, Bangalore – 560 070

Appellant(s)

**Commissioner of Central Excise,
Customs and Service Tax
Commissioner of Central Tax,
Bengaluru West**

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

Appellant(s)

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

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

Appellant(s)

Commissioner of Central Excise, Customs and Service Tax, Calicut Central Revenue Building, Mananchira, Calicut, Kozhikode - 673 001 Kerala	Appellant(s)
Versus	
Hindalco Industries Ltd. Extrusion Division, Alupuram, Kalamassery - 683 104	Respondent(s)
Rubo Black, C2, Functional Industrial Estate, Payyanad, Manjery, Malappuram	Respondent(s)
Indian Oil Corporation Ltd. Willingdon Island Terminal Indira Gandhi Road, Kochi-03	Respondent(s)
ABM Builders Pvt. Ltd. ABM Towers, P.O Box No. 2040 Kadavanthara Cochin – 682 020 Kerala	Respondent(s)
Indus Motor Co. Pvt. Ltd. M.G. Road, Thevara, Kochi – 682 013	Respondent(s)
Gopal Kamath 39/330A, Arangath Road, Cochin	Respondent(s)
Karassery Service Co-Operative Bank Ltd Head Office, Mukkam Po, Kozhikode – 673 602 Kerala	Respondent(s)
Lotus Club Warriam Road Ernakulam Cochin - 16 Kerala	Respondent(s)
Chakiat Agencies Pvt. Ltd. Subramanian Road, Wellington Island, Cochin	Respondent(s)
Shri Annamala Mudali T K M/s. Mudali Associates 9/302, G.S. Sadan, Mankara Post, Perur Palakkad, Kerala	Respondent(s)

Kuthuparamba Co-operative Rural Bank Ltd.

F-1261, Kuthuparamba PO.,
Kannur – 670 643
Kerala

Respondent(s)

IAL Container Line (India) Ltd.

3B, 3rd Floor, Darragh Smail Centre,
5th Cross Road, Wellington Island,
Cochin - 03
Kerala

Respondent(s)

K M Elias Construction Pvt. Ltd.

Building No. VII/366, Plot No.219,
Mavelipuram, Kakkanad
Kochi - 30
Kerala

Respondent(s)

Cee Cee Brothers Marketing Private Limited

37/3458, Sannidhi Road, Ravipuram,
Cochin – 682 016
Kerala

Respondent(s)

Dinesh Beedi Workers Central Co-Operative Society Ltd.

Dinesh Bhavan, Payyambalam
S/o. P S Ramachandran Nair, No 4a,
Daffodil, Skyline Apartments,
Thripoonithura
Kannur – 670 001
Kerala

Respondent(s)

O Ravi Kumar

G-46, Vyapar Bhavan,
Bank Road
Calicut
Kerala

Respondent(s)

Institute Of Business Management And Technology (Foundation For Advanced And Creative Education)

No.298, 100 Ft Road, 4th Phase,
7th Block, Banashankari,
Bangalore – 560 085
Karnataka

Respondent(s)

Abad Fisheries (P) Ltd.

Abad Building, Kochangadi
Kochi - 02
Kerala

Respondent(s)

Cee Cee Brothers Marketing Pvt. Ltd.

37/3458, Sannidhi Road, Ravipuram
KOCHI - 00
KERALA

Respondent(s)**Digi Photo Laser Imaging Pvt. Ltd.**

Lalan Towers, High Court Jn.
Ernakulam
Kerala

Respondent(s)**Trinity Estate**

Puspamangalam, Seaport- Airport,
Thrikkakara P.O
Ernakulam – 682 021
Kerala

Respondent(s)**Cheloor Property Development Projects Ltd.**

Ground Floor, Cheloor Residency,
Sankarankulangara Road,
Poonkunnam
Thrissur
Kerala

Respondent(s)**Appearance:**

Mr. K.B. Nanaiah, Assistant
Commissioner (AR)

For the Appellants

Ms. Parvathi S, Advocate appeared for
Rubo Black

Mr. Sadanandan, A.O appeared for
Karassery Service Co-operative Bank
Ltd.
For Indian Oil Corporation Ltd. written
submission was filed.
Rest of the Respondents none
appeared

For the Respondent

Date of Hearing: 15/11/2018

Date of Decision: 15/11/2018

CORAM:**HON'BLE MR. S.S GARG, JUDICIAL MEMBER****HON'BLE MR. C. J. MATHEW, TECHNICAL MEMBER****Final Order Nos. 21758 - 21781 / 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 **15/11/2018**)

(C. J. MATHEW)
TECHNICAL MEMBER

(S.S GARG)
JUDICIAL MEMBER

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