

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

Application(s) Involved:

**ST/MISC/21244/2018, ST/MISC/21245/2018 in ST/451/2009-DB, ST/21799/2015-DB, ST/22643/2014-DB, ST/22644/2014-DB, ST/22645/2014-DB, ST/22646/2014-DB, ST/22648/2014-DB  
ST/CROSS/20133/2017 in ST/451/2009-DB, ST/21799/2015-DB, ST/22643/2014-DB, ST/22644/2014-DB, ST/22645/2014-DB, ST/22646/2014-DB, ST/22648/2014-DB  
ST/WITHDRAWAL/21183/2018, ST/WITHDRAWAL/21189/2018, ST/WITHDRAWAL/21184/2018, ST/WITHDRAWAL/21185/2018, ST/WITHDRAWAL/21186/2018, ST/WITHDRAWAL/21187/2018, ST/WITHDRAWAL/21188/2018 in ST/451/2009-DB, ST/21799/2015-DB, ST/22643/2014-DB, ST/22644/2014-DB, ST/22645/2014-DB, ST/22646/2014-DB, ST/22648/2014-DB**

Appeal(s) Involved:

**ST/451/2009-DB, ST/21799/2015-DB, ST/22643/2014-DB, ST/22644/2014-DB, ST/22645/2014-DB, ST/22646/2014-DB, ST/22648/2014-DB**

[Arising out of Order-in-Appeal No. 20/2009 dated 02/003/2009 passed by Commissioner (Appeals), Cochin]

[Arising out of Order-in-Appeal No. 036-37/2015-ST-CAL-EXCUS-000-APP-240-241-14-15 dated 24/03/2015 passed by Commissioner of Central Excise , CALICUT]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-167-182-13-14 dated 13/03/2014 passed by Commissioner of Central Excise , COCHIN( Appeals)]

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

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

Appellant(s)

**Versus**

**VIJU ENTERPRISES**

14/72, FEROKE, PETTA, CALICUT, KERALA

Respondent(s)

**A M H Trade Services**

220/874,1st Floor,mayyeri  
Arcade,thazhepalam,tirur  
TIRUSUR - 676101  
KERALA

Respondent(s)

**Shri K P Jamal**

Suraj Complex, Hospital Junction, Chittur  
PALAKKAD - 00  
KERALA

Respondent(s)

**Mathew P Abraham**

Machingal Building, Opp. Bus Stand,  
Shoranur  
PALAKKAD - 00  
KERALA

Respondent(s)

**Shri T Rajan**

8/1052, Pk Shopping Complex, Chandranagar  
Po  
PALAKKAD - 678007  
KERALA

Respondent(s)

**Appearance:**

**Mr. K.B. Nanaiah, AR**

For the Appellant

**None**

For the Respondent

Date of Hearing: 11/12/2018

Date of Decision: 11/12/2018

**CORAM:**

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

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

**Final Order No. 21878-21884 / 2018**

**Per : AS PER BENCH**

The Revenue has moved these 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 11.7.2018 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.

(Order was pronounced and dictated  
in Open Court on **11/12/2018**)

**P. ANJANI KUMAR  
TECHNICAL MEMBER**

**S.S GARG  
JUDICIAL MEMBER**

Parveen..