

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Application(s) Involved:

**ST/CROSS/41/2010, ST/CROSS/40/2010
in
E/2034/2011-DB, E/2035/2011-DB, E/261/2012-DB, E/262/2012-DB, E/3067/2011-DB, E/926/2010-DB, E/648/2012-DB, ST/1773/2011-DB, ST/657/2009-DB, E/21848/2014-DB, ST/764/2009-DB, ST/728/2010-DB, ST/2797/2011-DB, ST/932/2010-DB, ST/333/2011-DB, E/1222/2012-DB, E/1615/2012-DB, E/1773/2012-DB**

Appeal(s) Involved:

E/2034/2011-DB, E/2035/2011-DB, E/261/2012-DB, E/262/2012-DB, E/3067/2011-DB, E/926/2010-DB, E/648/2012-DB, ST/1773/2011-DB, ST/657/2009-DB, E/21848/2014-DB, ST/764/2009-DB, ST/728/2010-DB, ST/2797/2011-DB, ST/932/2010-DB, ST/333/2011-DB, E/1222/2012-DB, E/1615/2012-DB, E/1773/2012-DB

[Arising out of Order-in-Appeal No. 126 & 127-2011 dated 29/03/2011 passed by ,]

[Arising out of Order-in-Appeal No. 167-2011 dated 01/12/2011 passed by ,]

[Arising out of Order-in-Appeal No. 168-2011 dated 01/12/2011 passed by ,]

[Arising out of Order-in-Appeal No. 373-2011 dated 29/08/2011 passed by ,]

[Arising out of Order-in-Appeal No. 69-2010 dated 04/02/2010 passed by ,]

[Arising out of Order-in-Appeal No. 194-2011 dated 27/12/2011 passed by ,]

[Arising out of Order-in-Appeal No. 14-2011 dated 31/03/2011 passed by ,]

[Arising out of Order-in-Appeal No. 16-2009 dated 08/05/2009 passed by Commisioner Of Central Excise, Customs and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. BEM-EXCUS-000-ADC-APP-HAB-013-2014 dated 11/03/2014 passed by Commissioner of Central Excise , MYSORE]

[Arising out of Order-in-Appeal No. 25-2009 dated 06/07/2009 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 60-2010 dated 01/02/2010 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 82-2011 dated 09/05/2011 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 2-2010 dated 09/02/2010 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 245-2010 dated 29/11/2010 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 19-22-2012 dated 16/02/2012 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 141-2012 dated 21/03/2012 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 90-2012 dated 28/03/2012 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

**Commissioner of Central Excise,
Service Tax And Customs
BANGALORE-II**

NULL PB 5400 CR BUIDING...QUEENS ROAD,
BANGALORE, - 560001

Appellant(s)

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

NULL S1-S2...VINAYA MARGA,
SIDDHARTHA NAGAR,
MYSORE - 570011
KARNATAKA

Appellant(s)

**Commissioner of Central Excise
And Service Tax BANGALORE-III**

NULL PB.NO.5400...QUEENS ROAD,
CENTRAL REVENUES BUILDING,
BANGALORE, - 560001
KARNATAKA

Appellant(s)

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

NULL S1-S2...VINAYA MARGA,
SIDDHARTHA NAGAR,
MYSORE - 570011
KARNATAKA

Appellant(s)

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

NULL NO. 71...CLUB ROAD,
CENTRAL EXCISE BUILDING,
BELGAUM, - 590001
KARNATAKA

Appellant(s)

Commissioner Of Central Tax, Bengaluru East BMTc BUILDING OLD AIRPORT ROAD, DOMLUR, BANGALORE - 560071 KARNATAKA	Appellant(s)
Commissioner of Central Excise, Customs and Service Tax Belgaum NO. 71...CLUB ROAD, CENTRAL EXCISE BUILDING, BELGAUM, - 590001 KARNATAKA	Appellant(s)
Commissioner Of Central Tax, Bengaluru East BMTc BUILDING OLD AIRPORT ROAD, DOMLUR, BANGALORE - 560071 KARNATAKA	Appellant(s)
Commissioner of Central Excise, Customs and Service Tax BELGAUM NULL NO. 71...CLUB ROAD, CENTRAL EXCISE BUILDING, BELGAUM, - 590001 KARNATAKA	Appellant(s)
Commissioner of Central Excise, Customs and Service Tax COCHIN-CCE NULL C R BUILDING, I S PRESS ROAD, ERNAKULAM, COCHIN, - 682018 KERALA	Appellant(s)
Commissioner of Central Excise,Customs and Service Tax Bangalore-Itu 100 FT RING ROAD JSS TOWERS, BANASHANKARI-III STAGE, BANGALORE, - 560085 KARNATAKA	Appellant(s)
Commissioner of Central Excise, Customs and Service Tax MYSORE NULL S1-S2...VINAYA MARGA, SIDDHARTHA NAGAR, MYSORE - 570011 KARNATAKA	Appellant(s)
Commissioner of Central Excise And Service Tax BANGALORE-III NULL PB.NO.5400...QUEENS ROAD, CENTRAL REVENUES BUILDING, BANGALORE, - 560001 KARNATAKA	Appellant(s)
Commissioner of Central Excise, Customs and Service Tax BELGAUM NULL NO. 71...CLUB ROAD,	Appellant(s)

CENTRAL EXCISE BUILDING,
BELGAUM, - 590001
KARNATAKA

**Commissioner of Central Excise
,Customs and Service Tax
BANGALORE-I**

NULL POST BOX NO 5400...CR BUILDINGS,
BANGALORE, - 560001

Appellant(s)

VERSUS

FORBES AQUATECH LTD

SY NO.36/4, ANNEXE BUILDING, 4TH CROSS,
NEAR HENNUR RING ROAD, RAGHAVENDRA
NAGAR, HRBR LAYOUT, BANGALORE 560 043

Respondent(s)

BSNL

OFFICE OF THE GENERAL MANAGER,
PADMAVATHI COMPLEX, MADIKERE,

Respondent(s)

**PEPSICO INDIA HOLDINGS PVT
LTD**

NO.23(P), KUMBALGUDU INDUSTRIAL AREA,
PHASE1, MYSORE ROAD, BANGLAORE 560
074

Respondent(s)

M.K. AGROTECH P LTD

NO.389, KAVERI LAYOUT, MYSORE RAOD,
SRIRANGAPATNA

Respondent(s)

SUYASHA ENTERPRISES

NO.18A, 2ND CROSS, KIADB INDUSTRIAL
AREA, MACHENAHALLI, NIDIGE POST,
SHIMOGA 577 222

Respondent(s)

VINAYAK S. JADHAV

MARATHA COLONY, KC PARK, DHARWAD
KARNATAKA

Respondent(s)

Praxair Inida Pvt Ltd

Praxair House, No.8 Ulsoor Road ,
Bangalore - 560042
KARNATAKA

Respondent(s)

Shree Renuka Sugars Ltd

Burlatti Village, Post Kokatnur Taluka, Athani
Dist
BELGAUM - 00
KARNATAKA

Respondent(s)

Praxair Inida Pvt Ltd

Praxair House, No.8 Ulsoor Road ,
Bangalore - 560042
KARNATAKA

Respondent(s)

**BHARAT TYRES RETREADING
INDUSTRIES**

INDUSTRIAL AREA, GULBARGA

Respondent(s)

KITCO LTD

P.B. NO.1820, RAVIPURAM, M.G.ROAD,
COCHIN, 682016

Respondent(s)

Respondent(s)

Tkap Pvt Ltd

Plot No.21, Bidadi Industrial Area,
Ramanagara Taluk, Bangalore-562109

SANKALP CONSTRUCTION PVT LTD

D.NO.6A, TEMPLE ROAD, V.V.MOHALLA,
MYSORE-570002

Respondent(s)

VACCUM TECHNIQUES PVT LTD

NO.2/13,1 PHASE, PEENYA INDUSTRIA AREA,
BANGALORE

Respondent(s)

INDIAN OIL CORPORATION LTD

NEAR DESUR RAILWAY STATIN, DESUR,
BELGAUM 590 014

Respondent(s)

BHARAT PETROLEUM CORPORATION LTD

DEVANAGONTHI INSTALLATION, NEAR
DEVANAGONTHI RAILWAY STATION, VIA
KADUGODI, HOSAKOTE TALUK, BANGALORE

Respondent(s)

Appearance:

Shri Madhupsharan, Asst. Commissioner(AR)
Shri K.B. Nanaiah, Asst. Commissioner(AR)
Mrs. C.V. Savitha, Superintendent(AR)
Shri Rama Holla, Superintendents(AR)

For the Appellants

Shri N. Anand, Advocate for M/s. TKAP Pvt.
Ltd.

Shri Cherian Punnoose, **Advocate for M/s.**

Forbes Aquatech Ltd., M/s. BSNL

Shri Banumurthy, Advocate for M/s. Sankalp
Construction Pvt. Ltd.

Shri M.S. Nagaraja, Advocate for M/s.

Suyasha Enterprises

Shri K. Parameswaran, Advocate for M/s.

Vaccum Techniques Pvt. Ltd.

Shri Babu Srikanth, Sr. Manager for M/s.

BPCL

Shri Abishek, Advocate for M/s. Praxair India
Pvt. Ltd.

For the Respondents

None for the other respondents

CORAM:

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

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

Final Order No. 20749-20766 / 2019

Date of Hearing: 23/09/2019

Date of Decision: 23/09/2019

Per : BENCH

The Revenue has filed these appeals challenging the different impugned orders.

2. After hearing both sides for some time, we find that the amounts involved in the present appeals are less than Rs.50 lakhs. Further we find that recently, the Central Board of Indirect Taxes & Customs has issued Instruction F.No.390/Misc./116/2017-IC dt. 22/08/2019 fixing the monetary limit of Rs.50 lakhs for filing appeal by Department before CESTAT and instructed the field formations to withdraw the appeals which fall within the above monetary limit of Rs.50 lakhs. In view of the Board's instruction cited supra, all the appeals are dismissed without going into the merits of the case. Cross-objections also get disposed of.

(Order was pronounced and dictated
in Open Court on **23/09/2019**)

S.S GARG
JUDICIAL MEMBER

P. ANJANI KUMAR
TECHNICAL MEMBER

Raja...