

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

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

**E/2762/2012-DB, E/2763/2012-DB, E/3087/2012-DB,
E/2632/2010-DB, E/39/2012-DB, E/40/2012-DB, E/41/2012-DB,
E/42/2012-DB, E/43/2012-DB, E/925/2010-DB, ST/1026/2009-DB,
ST/1800/2010-DB, E/20709/2016-DB, E/20879/2015-DB,
ST/927/2009-DB, ST/928/2009-DB, ST/408/2010-DB,
ST/931/2010-DB, E/1182/2010-DB, E/1588/2010-DB,
E/180/2010-DB, E/181/2010-DB, E/182/2010-DB**

[Arising out of Order-in-Appeal No. 173-174/2012 dated
12/07/2012 passed by Commissioner]

[Arising out of Order-in-Appeal No. 446/2012 dated
12/09/2012 passed by Commissioner]

[Arising out of Order-in-Appeal No. 570 & 571/2010 dated
25/10/2010 passed by Commissioner]

[Arising out of Order-in-Appeal No. 291-295/2011 dated
30/09/2011 passed by Commissioner]

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

[Arising out of Order-in-Appeal No. 168/2009 dated
05/05/2009 passed by Commissioner]

[Arising out of Order-in-Appeal No. 32/2010 dated
25/06/2010 passed by Commissioner of Central Excise and
Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. BGM-EXCUS-000-ADC-
APP-PNT-003-2016 dated 29/02/2016 passed by
Commissioner of Central Excise , BELGAUM]

[Arising out of Order-in-Appeal No. BGM-EXCUS-000-DIVB-
ADC-APP-HAB-112-2014 dated 30/12/2014 passed by
Commissioner Of Customs & Central Excise , MYSORE
(APPEALS)]

[Arising out of Order-in-Appeal No. 40-09 dated 30/09/2009
passed by Commissioner Of Customs & Central Excise ,
MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. 339-2009 dated
08/09/2009 passed by Commissioner Of Customs & Central
Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. 488-2009 dated 25/11/2009 passed by Commissioner of Central Excise and Service Tax , MANGALORE]

[Arising out of Order-in-Appeal No. 01-2010 dated 09/02/2010 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 125-2010 dated 08/03/2010 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 14-2010 dated 12/04/2010 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 108-112-2009 dated 28/10/2009 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

[Arising out of Order-in-Appeal No. 108-112-2009 dated 27/10/2009 passed by Commissioner of Central Excise and Service Tax , BANGALORE LTU]

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

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

Appellant(s)

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

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

Appellant(s)

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

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

Appellant(s)

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

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

Appellant(s)

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

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

Appellant(s)

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

Appellant(s)

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

**Commissioner of Central
Excise, Customs and Service Tax
Bangalore-ltu**

100 FT RING ROAD JSS TOWERS,
BANASHANKARI-III STAGE,
BANGALORE, - 560085
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
Excise, Customs and Service Tax
BANGALORE-LTU**

100 FT RING ROAD JSS TOWERS,
BANASHANKARI-III STAGE,
BANGALORE, - 560085
KARNATAKA

Appellant(s)

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

S1-S2...VINAYA MARGA,
SIDDHARTHA NAGAR,
MYSORE - 570011
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
Excise, Customs and Service Tax
Bangalore-ltu**

100 FT RING ROAD JSS TOWERS,
BANASHANKARI-III STAGE,
BANGALORE, - 560085
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
Excise, Customs and Service Tax
BANGALORE-LTU**

Appellant(s)

100 FT RING ROAD JSS TOWERS,
BANASHANKARI-III STAGE,
BANGALORE, - 560085
KARNATAKA

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

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

Appellant(s)

VERSUS

BHARAT HEAVY ELECRICALS LTD

ELECTRONICS SYSTEMS DIV.PLOT NO.98,
ELECTRONICS CITY, HOSUR ROAD,
BANGALORE 560 100

Respondent(s)

TVS MOTORS COMPANY LTD

P.B.NO.01, BYTHAHALLI, KADKOLA
POST,MYSORE 571311

Respondent(s)

HERITAGE FOODS 7 BEVERAGES

NO.14, J.C.INDUSTRIAL AREA, NEAR SIDDHI
VINAYAKA TEMPLE, BIKASIPURA MAIN ROAD,
OFF KANAKAPURA ROAD, BANGALORE
560062

Respondent(s)

**KEWAUNEE SCIENTIFIC
CORPORATION INDIA PVT**

NO.50 D, BOMMASANDRA INDUSTRIAL AREA,
BEBBAGODI BANGALORE 560 100

Respondent(s)

HABIB AGRO INDUSTRIES

P.B. NO.155, BOOTHANA HOSUR, MANDYA

Respondent(s)

**SHANTESHA MOTORS PVT LTD,
BELGAUM**

Respondent(s)

**Hewlett Packard India Sales Pvt
Ltd**

No.24, Salarpuria Arena Hosur Main Road,
Adugodi, Banglaore-560030

Respondent(s)

Janki Corp Ltd

Survey No. 97a, And B, Sidiginamola Village,
Hagari Rs,
BELLARY - 583138
KARNATAKA

Respondent(s)

Jai Raj Ispat Ltd

Sy No 67-68, Belgal Village, Bellary Taluk
BALLARI - 583115
KARNATAKA

Respondent(s)

INTEL TECHNOLOGY (I) PVT LTD

SURVEY NO.23-56P, DEVARABEESANAHALLI,
OUTER RING ROAD, VARTHUR HOBLI,
BANGALORE SOUTH TALUK, HOSUR ROAD,
BANGALORE

Respondent(s)

Bharat International Travels

No.576, Dewan S Road, Lakshmipuram,
Mysore-570004

Respondent(s)

Metachem

B-104, Angol, Industrial Estate, Belgaum-
590008

Respondent(s)

Tkap Pvt Ltd

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

Respondent(s)

**WALLACE LABORATORIES PVT
LTD**

KIADB INDUSTRIAL AREA, BELUR,
DHARWAD.

Respondent(s)

**TOYOTA KIRLOSKAR MOTOR P
LTD**

PLOT NO.1, BIDADI INDUSTRIAL TALLUK,
BANGALORE RURAL DIST,

Respondent(s)

**M/S KAVCON ENGINEERING (P)
LTD**

20TH MAIN K.M., MYSORE ROAD (KA)

Respondent(s)

SRI KRISHAN CHOPRA

20TH K.M., MYSORE ROAD (KA)

Respondent(s)

Appearance:

**Mr. Rohan, Mr. N.Anand, Mr.
Rajath, Mr. S.A. Hari Prakash, Mr.
Raghvendra, Mr. H.Y.Raju,
Advocates**

For the Appellant(s)

**Mr. Madhup Sharan, Mr. Rama
Holla, Mrs. C.V. Savita, Mrs. D.S.
Sangeetha, ARs**

For the Respondent(s)

CORAM:

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

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

Final Order No. 20774-20796 / 2019

Date of Hearing: 24/09/2019

Date of Decision: 24/09/2019

Per : AS PER BENCH

These appeals are filed by the Revenue against different
impugned orders.

2. After hearing both sides for some time, we find that the amount involved in each appeal is 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 **24/09/2019**)

S.S GARG
JUDICIAL MEMBER

P. ANJANI KUMAR
TECHNICAL MEMBER

PK...