

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

REGIONAL BENCH - COURT NO. 1

Application(s) Involved:

**ST/CROSS/20270/2019 in ST/20286/2019-DB
ST/CROSS/20820/2016 in ST/21183/2016-DB**

**ST/WITHDRAWAL/20511/2019,ST/WITHDRAWAL/20504/2019
ST/WITHDRAWAL/20510/2019,ST/WITHDRAWAL/20498/2019
ST/WITHDRAWAL/20505/2019,ST/WITHDRAWAL/20499/2019
ST/WITHDRAWAL/20506/2019,ST/WITHDRAWAL/20507/2019
ST/WITHDRAWAL/20508/2019,ST/WITHDRAWAL/20501/2019
ST/WITHDRAWAL/20500/2019,ST/WITHDRAWAL/20494/2019
ST/WITHDRAWAL/20869/2018,ST/WITHDRAWAL/20509/2019
ST/WITHDRAWAL/20502/2019,ST/WITHDRAWAL/20503/2019
ST/WITHDRAWAL/20497/2019 in ST/26546/2013-DB,
ST/20153/2017-DB, ST/20286/2019-DB, ST/20476/2016-DB,
ST/20709/2017-DB, ST/20703/2016-DB, ST/20822/2018-DB,
ST/20899/2018-DB, ST/20900/2018-DB, ST/21183/2016-DB,
ST/21214/2016-DB, ST/21448/2017-DB, ST/21551/2018-DB,
ST/21543/2016-DB, ST/21559/2016-DB, ST/21798/2015-DB**

Appeal(s) Involved:

**ST/26546/2013-DB, ST/20153/2017-DB, ST/20286/2019-DB,
ST/20476/2016-DB, ST/20709/2017-DB, ST/20703/2016-DB,
ST/20822/2018-DB, ST/20899/2018-DB, ST/20900/2018-DB,
ST/21183/2016-DB, ST/21214/2016-DB, ST/21448/2017-DB,
ST/21551/2018-DB, ST/21543/2016-DB, ST/21559/2016-DB,
ST/21798/2015-DB**

[Arising out of Order-in-Appeal No. 29/2013 dated
19/02/2013 passed by the Commissioner of Central
Excise and Service Tax, Bangalore-II (Appeals)]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-
APP-215-16-17 dated 28/09/2016 passed by the
Commissioner of Central Excise, Customs & Service Tax,
Cochin]

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-
APP-1021-2018 dated 08/11/2018 passed by the

- Commissioner of Central Tax, Cochin (Appeals)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-381-15-16 dated 08/12/2015 passed by the Commissioner of Central Excise, Cochin]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-296-16-17 dated 22/12/2016 passed by the Commissioner of Central Excise, Cochin (Appeals-II)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-436-15-16 dated 13/01/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-112-2018 dated 09/03/2018 passed by Commissioner of Central Tax , COCHIN(Appeal)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-133 & 134-2018 dated 13/03/2018 passed by the Commissioner of Central Tax, Cochin (Appeals)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-01-16-17 dated 04/04/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-588-15-16 dated 31/03/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-102-2017 dated 27/04/2017 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-479-2018-MY dated 23/05/2018 passed by the Commissioner of Central Tax, Calicut]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-85-16-17 dated 07/06/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeal-II)]
- [Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-95-16-17 dated 13/06/2016 passed by the Commissioner of Central Excise, Cochin (Appeals)]
- [Arising out of Order-in-Appeal No. 052-2015-ST-CAL-EXCUS-000-APP-253-14-15 dated 30/03/2015 passed by the Commissioner of Central Excise, Cochin]

**Commissioner of Service Tax
Bangalore Service Tax- I**

1st To 5th Floor,
TTMC Building, Above BMTC Bus
Stand, Domlur
Bangalore - 560 071
Karnataka

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 Tax &
Central Excise, Kozhikode
Commissionerate**

C.R. Buildings, Mananchira
Kozhikode – 673 001

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 Tax &
Central Excise, Kozhikode
Commissionerate**

C.R. Buildings, Mananchira
Kozhikode - 673001

Appellant(s)

**Commissioner Of Central Tax &
Central Excise, Calicut**

C.R. Buildings, Mananchira
Calicut - 673001

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 &
Central Excise, Calicut**

C.R. Buildings, Mananchira
Calicut - 673001

Appellant(s)

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

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

Appellant(s)

VERSUS

**Bangalore Chamber Of
Commerce And Industry**

No.1A, Bharat Apartments, 44/1,
Fairfield Layout, Race Course Road
Bangalore – 560 009
Karnataka

Respondent(s)

**Koyenco Feeds (Kerala) Pvt.
Ltd.**

West Hill Po
Kozhikode – 673 004
Kerala

Respondent(s)

Jenny Flower International

P.B No. 77, Kanhangad P.O
Kasargod – 671 315
Kerala

Respondent(s)

**Kottakkal Co-Operative Urban
Bank Ltd.**

H.O. Kottakkal
Malappuram – 676 503
Kerala

Respondent(s)

**Malappuram District
Co-Operative Bank Ltd.**

Malappuram – 676 505
Kerala

Respondent(s)

**The Chovva Co-operative Rural
Bank Ltd.**

No. F 1277, HO Chovva,
Kannur – 670 006
Kerala

Respondent(s)

Jayarajan U P

28/E, Manama Building,
Mavoor Road
Calicut – 673 004
Kerala

Respondent(s)

KVR Autocars Pvt. Ltd.

AP/42/IV/424, Calicut Road
Thirurkad, Perinthalmanna
Malappuram – 679 321
Kerala

Respondent(s)

**The Anjarakkandy Farmers
Co-Operative Bank Ltd.**

(HO), Kavinmmola, P.O Mamba
Kannur
Kerala

Respondent(s)

**Thai Educational Institutions
Pvt. Ltd.**

13/750, Annie Hall Cross Road,
Chalappuram
Kozhikode – 673 002
Kerala

Respondent(s)

IMC Advertising Pvt. Ltd.

IMC House, 41/2309, III Floor,
Ram Mohan Road, Kozhikode
Kozhikode – 673 004
Kerala

Respondent(s)

**Zewar Commercial
Constructions P. Ltd.**

Malabar Gold Bldg., TV 33 186A
1868, Netaji Road,
Kannur – 673 001, Kerala

Respondent(s)

Insiders

D/No.42/276, P.I Building, Near
Beach Hotel
Calicut – 673 032
Kerala

Respondent(s)**Alfa Coats And Aluminium Industries**

17/17600, MPK Building,
Muthalakulam,
Calicut – 673 001
Kerala

Respondent(s)**Koyenco Expellers (Kerala) Pvt. Ltd.**

West Hill,
Calicut – 673 005
Kerala

Respondent(s)**Appearance:**

Mr. K.B. Nanaiah, Asst. Commr. &
Mr. Rama Holla, Supdt. (AR)

For the Appellants

Mr. Cherian Punnoose, Advocate for IMC
Advertising Pvt. Ltd. & Malappuram District
Co-operative Bank Ltd. and None for others

For the Respondents

CORAM:**HON'BLE MR. S.S GARG, JUDICIAL MEMBER****HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER****Final Order Nos. 20824-20839 / 2019**

Date of Hearing: 26/09/2019

Date of Decision: 26/09/2019

Per: Bench

Revenue has moved applications seeking withdrawal of the present appeals on the basis of Instructions F.No. 390/Misc./116/2017-JC dated 22/08/2019 as the amounts involved are less than Rs. 50 lakhs. Prayer of the Revenue is allowed. Appeals

are dismissed as withdrawn. Cross objections in respect of Appeal Nos. ST/20286/2019 and ST/21183/2016 also disposed of.

(Order was pronounced and dictated
in Open Court on **26/09/2019**)

(S.S GARG)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

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