

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

REGIONAL BENCH - COURT NO. 1

Application(s) Involved:

**ST/WITHDRAWAL/20586/2019, ST/WITHDRAWAL/20580/2019,
ST/WITHDRAWAL/20583/2019, ST/WITHDRAWAL/20584/2019,
ST/WITHDRAWAL/20593/2019, ST/WITHDRAWAL/20581/2019,
ST/WITHDRAWAL/20640/2019, ST/WITHDRAWAL/20641/2019,
ST/WITHDRAWAL/20639/2019, ST/WITHDRAWAL/20582/2019,
ST/WITHDRAWAL/20643/2019, ST/WITHDRAWAL/20642/2019,
ST/WITHDRAWAL/20647/2019, ST/WITHDRAWAL/20648/2019,
ST/WITHDRAWAL/20592/2019, ST/WITHDRAWAL/20646/2019,
ST/WITHDRAWAL/20591/2019, ST/WITHDRAWAL/20590/2019,
ST/WITHDRAWAL/20645/2019, ST/WITHDRAWAL/20589/2019,
ST/WITHDRAWAL/20644/2019, ST/WITHDRAWAL/20588/2019,
ST/WITHDRAWAL/20587/2019, ST/WITHDRAWAL/20578/2019,
ST/WITHDRAWAL/20585/2019,
E/WITHDRAWAL/20664/2019 in ST/20496/2016-DB,
ST/20925/2014-DB, ST/21235/2017-DB, ST/21227/2016-DB,
ST/21898/2015-DB, ST/22404/2014-DB, ST/22405/2014-DB,
ST/22407/2014-DB, ST/22408/2014-DB, ST/22412/2014-DB,
ST/22413/2014-DB, ST/22415/2014-DB, ST/23085/2014-DB,
ST/23086/2014-DB, ST/23087/2014-DB, ST/23088/2014-DB,
ST/23089/2014-DB, ST/23090/2014-DB, ST/23091/2014-DB,
ST/23092/2014-DB, ST/23093/2014-DB, ST/23095/2014-DB,
ST/23096/2014-DB, ST/23408/2014-DB, ST/27844/2013-DB,
E/22188/2014**

Appeal(s) Involved:

**ST/20496/2016-DB, ST/20925/2014-DB, ST/21235/2017-DB,
ST/21227/2016-DB, ST/21898/2015-DB, ST/22404/2014-DB,
ST/22405/2014-DB, ST/22407/2014-DB, ST/22408/2014-DB,
ST/22412/2014-DB, ST/22413/2014-DB, ST/22415/2014-DB,
ST/23085/2014-DB, ST/23086/2014-DB, ST/23087/2014-DB,
ST/23088/2014-DB, ST/23089/2014-DB, ST/23090/2014-DB,
ST/23091/2014-DB, ST/23092/2014-DB, ST/23093/2014-DB,
ST/23095/2014-DB, ST/23096/2014-DB, ST/23408/2014-DB,
ST/27844/2013-DB, E/22188/2014**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-173-15-16 dated 16/11/2015 passed by Commisioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-084-13-14 dated 22/11/2013 passed by Commissioner of Central Excise and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-042-17 dated 07/03/2017 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-424-15-16 dated 31/03/2016 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-006-015-16 dated 28/04/2015 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-250-256-13-14 dated 17/03/2014 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-045-049-14 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-PP-050&052-14-15 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-045-049-14 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-PP-050&052-14-15 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-045-049-14 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-040&042-14-15 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-045-049-14 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-040&042-14-15 dated 16/04/2014 passed by Commissioner of Central Excise , COCHIN]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-174-14-15 dated 25/06/2014 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 53-2013 dated 29/05/2013 passed by Commissioner of Central Excise and Service Tax , COCHIN]

[Arising out of Order-in-Appeal No. 40-2014 dated 22/04/2014 passed by Commissioner Of Central Excise, Customs and Service Tax , BANGALORE-I(Appeal)]

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

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

VERSUS

Muziris Industrial Area

Society, Munambam Port Area, Palliport P.o.
ERNAKULAM - 00
KERALA

Respondent(s)

K M Elias Construction Pvt Ltd

Building No. Vii/366, Plot No.219,
Mavelipuram, Kakkanad
KOCHI - 30
KERALA

Respondent(s)

Vodafone Cellular Ltd

4th Floor Angels Arcade South Kalamassery
ERNAKULAM - 682022
KERALA

Respondent(s)

Civilee Constructions Pvt Ltd

S-11, Delta Centre, M C Road, Angamaly
ERNAKULAM - 683557
KERALA

Respondent(s)

**Telk Employees Canteen Co
Operative Society Ltd**

E-936, Angamaly
KERALA - 00
KERALA

Respondent(s)

Hil Consumer Stores Ltd

No. E 174, Udyogamandal Po
ERNAKULAM - 683501
KERALA

Respondent(s)

**Kodandram Roller Floor Mills Pvt
Ltd**

Pb No.7, Industrial Esate, Angamaly South
ERNAKULAM - 683573
KERALA

Respondent(s)

**Transformers And Electricals
Kerala Ltd**

Angamally South, Angamally
COCHIN - 00
KERALA

Respondent(s)

Kodandram Roller Floor Mills Pvt Ltd

Pb No.7, Industrial Esate, Angamaly South
ERNAKULAM - 683573
KERALA

Respondent(s)

Transformers And Electricals Kerala Ltd

Angamally South, Angamally
COCHIN - 00
KERALA

Respondent(s)

Kodandram Roller Floor Mills Pvt Ltd

Pb No.7, Industrial Esate, Angamaly South
ERNAKULAM - 683573
KERALA

Respondent(s)

Transformers And Electricals Kerala Ltd

Angamally South, Angamally
COCHIN - 00
KERALA

Respondent(s)

Kodandram Roller Floor Mills Pvt Ltd

Pb No.7, Industrial Esate, Angamaly South
ERNAKULAM - 683573
KERALA

Respondent(s)

Transformers And Electricals Kerala Ltd

Angamally South, Angamally
COCHIN - 00
KERALA

Respondent(s)

Info Park Kerala

Thapasya, Kusumagiri, Po Kakkanand
COCHIN - 682030
KERALA

Respondent(s)

Geojit Investment Services Ltd

(formerly Geojit Commodities Ltd.) 4th
Floor,finance Towers, Kaloor
COCHIN - 682017
KERALA

Respondent(s)

Toyota Kirloskar Motor Pvt Ltd

Plot No. 1, Bidadi Industrial Area, Bidadi,
Ramanagar Taluk
BANGALORE RURAL - 562109
KARNATAKA

Appearance:

**Mr. H.Y. Raju, Advocate (on
behalf of Sh. Raghavendra B
Hanjer, Advocate)**

For the Appellant

Mrs. C.V. Savitha, AR

For the Respondent

CORAM:

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

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

Final Order No. 20910-20934, 20935/ 2019

Date of Hearing: 31/10/2019

Date of Decision: 31/10/2019

Per : AS PER BENCH

Revenue has moved applications seeking withdrawal of the present appeals on the basis of Instructions No. F.No.390/Misc./116/2017-IC 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.

(Order was pronounced and dictated
in Open Court on **31/10/2019**)

**S.S GARG
JUDICIAL MEMBER**

**P. ANJANI KUMAR
TECHNICAL MEMBER**

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