

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

REGIONAL BENCH - COURT NO. 1

Application(s) Involved:

**ST/CROSS/20692/2016 in ST/20690/2016-DB, ST/26548/2013-DB, ST/20010/2018-DB, ST/20290/2017-DB, ST/20580/2014-DB, ST/20652/2015-DB, ST/21049/2018-DB, E/23301/2014-DB, E/23303/2014-DB, ST/2406/2011-DB, ST/27683/2013-DB, ST/719/2011-DB, ST/28038/2013-DB, E/1799/2012-DB
ST/WITHDRAWAL/20696/2019, ST/WITHDRAWAL/20689/2019, ST/WITHDRAWAL/20698/2019, ST/WITHDRAWAL/20692/2019, ST/WITHDRAWAL/20691/2019, ST/WITHDRAWAL/20693/2019, ST/WITHDRAWAL/20573/2019, E/WITHDRAWAL/20595/2019, E/WITHDRAWAL/20594/2019, ST/WITHDRAWAL/20694/2019, ST/WITHDRAWAL/20697/2019, ST/WITHDRAWAL/20695/2019, ST/WITHDRAWAL/20690/2019,
E/WITHDRAWAL/20551/2019 in ST/26548/2013-DB, ST/20010/2018-DB, ST/20290/2017-DB, ST/20580/2014-DB, ST/20652/2015-DB, ST/20690/2016-DB, ST/21049/2018-DB, E/23301/2014-DB, E/23303/2014-DB, ST/2406/2011-DB, ST/27683/2013-DB, ST/719/2011-DB, ST/28038/2013-DB, E/1799/2012-DB**

Appeal(s) Involved:

ST/26548/2013-DB, ST/20010/2018-DB, ST/20290/2017-DB, ST/20580/2014-DB, ST/20652/2015-DB, ST/20690/2016-DB, ST/21049/2018-DB, E/23301/2014-DB, E/23303/2014-DB, ST/2406/2011-DB, ST/27683/2013-DB, ST/719/2011-DB, ST/28038/2013-DB, E/1799/2012-DB

[Arising out of Order-in-Appeal No. 25/2013 dated
15/02/2013 passed by the Commissioner of Central Excise
and Service Tax, Bangalore]

[Arising out of Order-in-Original No. 14/2017-18 dated
25/09/2017 passed by the Principal Commissioner of Central
Tax, Bangalore East, Bangalore]

[Arising out of Order-in-Appeal No. 251 to 260/2016 dated
01/12/2016 passed by the Commissioner of Central Excise,
Bangalore-II (Appeals)]

[Arising out of Order-in-Appeal No. 646/2013 dated 08/11/2013 passed by the Commissioner of Central Excise and Service Tax, Bangalore-II (Appeals)]

[Arising out of Order-in-Appeal No. 759 to 763/2014 dated 17/11/2014 passed by the Commissioner of Service Tax, Bangalore-I (Appeals)]

[Arising out of Order-in-Appeal No. 627-636/2015 dated 31/12/2015 passed by the Commissioner of Service Tax, Bangalore]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-115-2018 dated 12/03/2018 passed by the Commissioner of Central Taxes and Central Excise, Cochin]

[Arising out of Order-in-Appeal No. 126 to 130/2014 dated 14/07/2014 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal Nos. 237 to 239/2011 dated 29/03/2011 passed by the Commissioner of Central Excise, Bangalore (Appeals)]

[Arising out of Order-in-Appeal No. 200/2013 dated 13/06/2013 passed by the Commissioner of Central Excise and Service Tax, Bangalore]

[Arising out of Order-in-Original No. 88/2010 dated 10/12/2010 passed by the Commissioner of Central Excise and Service Tax, Bangalore]

[Arising out of Order-in-Appeal No. 280/2013 dated 22/07/2013 passed by the Commissioner of Central Excise and Service Tax, Bangalore]

[Arising out of Order-in-Appeal No. 67 & 68/2012 dated 27/03/2012 passed by the Commissioner of Central Excise and Service Tax, Bangalore]

**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 Tax,
Bangalore East**

BMTC Building
Old Airport Road, Domlur,
Bangalore - 560 071
Karnataka

Appellant(s)

**Commissioner Of Service Tax
Bangalore- V**

Room No.1, 4th Floor, TTMC, BMTC,
HAL Airport Road, Domlur
Bangalore – 560 071

Appellant(s)

**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)

**Principal Commissioner of Service
Tax, Bangalore Service Tax-II**

4th Floor, T.T.M.C.-B.M.T.C. Bus
Stand Building, Old Airport Road
Bangalore – 560 071

Appellant(s)

**Commissioner of Central Tax And
Central Excise,
Thiruvananthapuram**

P.B.No.13, I.C.E Bhawan,
Press Club Road
Thiruvananthapuram – 695 001

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 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,
Service Tax And Customs
Bangalore-II**

PB 5400, CR Building,
Queens Road,
Bangalore - 560 001

Appellant(s)

VERSUS

Miracle Touch

1st Floor, HIG KHB Colony, 1st Main
Road, Above Yashica Gym,
Basaveshwaranagar,
Bangalore – 560 079
Karnataka

Respondent(s)**Vasoo Builders Pvt. Ltd.**

No.5, 1st Floor, Silver Glade
Wellington Street, Richmond Town,
Bangalore – 560 025

Respondent(s)**General Motors India Pvt. Ltd.**

2nd, 3rd Floor, Creator Building
International Tech Park, Whitefield
Bangalore – 560 066
Karnataka

Respondent(s)**Shapoorji Pallonji & Co. Ltd.**

124, 7th Floor, Surya Chambers,
Murugeshpalaya,
Bangalore – 560 017
Karnataka

Respondent(s)

**Broadcom Communication
Technologies Private India
Limited**

4th Floor, Campus 1A, RMZ Ecospace,
Bellandur Village, Varthur Hobli,
Bangalore – 560 103
Karnataka

Respondent(s)

**Northern Operating Services Pvt.
Ltd.**

2nd Floor, RMZ Eco Space, Campus,
1C, Sarjapur Outer Ring Road,
Bellandur Village, Varthur Hubli
Bangalore – 560 103
Karnataka

Respondent(s)**Hercules Automobiles**

Chungam,
Alappuzha
Kerala

Respondent(s)**Apollo Tyres Ltd.**

Kalamassery, P.O
Ernakulam – 683 104
Kerala

Respondent(s)

**Yahoo Services Development
India Pvt. Ltd.**

Embassy Golf Link Business Park
Off: Intermediary Ring Road
Bangalore – 560 071

Respondent(s)

Maintech Technologies Pvt. Ltd.

No. 204, Oxford House, Kodihalli,
Rustom Bagh Estate, Bangalore

Respondent(s)

**Dusters Hospitality Services Pvt.
Ltd.**

312, 2nd Floor, K.R. Colony, Domlur
Layout, Bangalore – 560 071

Respondent(s)

Puma Sports India Pvt. Ltd.

500 CMH Road, Indiranagar
Bangalore – 560 038
Karnataka

Respondent(s)

Bisheshwar Galvanisers Pvt. Ltd.

No.528, 4th Phase, Industrial Estate,
Peenya, Bangalore - 560 058

Respondent(s)

Appearance:

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

For the Appellants

Mr. Abhishek Agarwal, CA for Shapoorji Pallonji
& Co. Ltd. & Mrs. C. Sharada, Advocate
for Miracle Touch 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. 20936 - 20949 / 2019

Date of Hearing: 30/10/2019

Date of Decision: 30/10/2019

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 amount involved is less than Rs. 50 lakhs. Prayer of the Revenue is allowed. Appeals are dismissed as withdrawn. Cross objection in respect of Appeal No. ST/20690/2016 also disposed of.

(Order was pronounced and dictated
in Open Court on **30/10/2019**)

(S.S GARG)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

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