

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

REGIONAL BENCH - COURT NO. 1

Application(s) Involved:

**ST/CROSS/171/2010, ST/CROSS/20771/2016,
ST/CROSS/20772/2016, ST/CROSS/20402/2015
in**

**E/345/2012-DB, ST/1138/2010-DB, ST/20039/2014-DB,
ST/20313/2019-DB, ST/20745/2016-DB, ST/20746/2016-DB,
ST/21254/2016-DB, ST/21530/2016-DB, ST/23098/2014-DB,
ST/23411/2014-DB, ST/23412/2014-DB, ST/23413/2014-DB,
ST/23414/2014-DB, ST/23415/2014-DB, ST/23420/2014-DB,
ST/2388/2012-DB, ST/2639/2012-DB, ST/2640/2012-DB,
ST/2830/2012-DB, ST/2831/2012-DB, ST/3201/2011-DB,
ST/3086/2012-DB, E/2083/2012-DB**

**E/WITHDRAWAL/20743/2019, ST/WITHDRAWAL/20752/2019,
ST/WITHDRAWAL/20747/2019, ST/WITHDRAWAL/20761/2019,
ST/WITHDRAWAL/20763/2019, ST/WITHDRAWAL/20746/2019,
ST/WITHDRAWAL/20762/2019, ST/WITHDRAWAL/20753/2019,
ST/WITHDRAWAL/20775/2019, ST/WITHDRAWAL/20776/2019,
ST/WITHDRAWAL/20772/2019, ST/WITHDRAWAL/20774/2019,
ST/WITHDRAWAL/20773/2019, ST/WITHDRAWAL/20748/2019,
ST/WITHDRAWAL/20749/2019, ST/WITHDRAWAL/20759/2019,
ST/WITHDRAWAL/20758/2019, ST/WITHDRAWAL/20750/2019,
ST/WITHDRAWAL/20751/2019, ST/WITHDRAWAL/20790/2019,
ST/WITHDRAWAL/20745/2019, E/WITHDRAWAL/20495/2019**

in

**E/345/2012-DB, ST/1138/2010-DB, ST/20039/2014-DB,
ST/20313/2019-DB, ST/20745/2016-DB, ST/20746/2016-DB,
ST/21254/2016-DB, ST/21530/2016-DB, ST/23098/2014-DB,
ST/23411/2014-DB, ST/23412/2014-DB, ST/23413/2014-DB,
ST/23414/2014-DB, ST/23415/2014-DB, ST/23420/2014-DB,
ST/2388/2012-DB, ST/2639/2012-DB, ST/2640/2012-DB,
ST/2830/2012-DB, ST/2831/2012-DB, ST/3201/2011-DB,
ST/3086/2012-DB, E/2083/2012-DB**

Appeal(s) Involved:

**E/345/2012-DB, ST/1138/2010-DB, ST/20039/2014-DB,
ST/20313/2019-DB, ST/20745/2016-DB, ST/20746/2016-DB,
ST/21254/2016-DB, ST/21530/2016-DB, ST/23098/2014-DB,
ST/23411/2014-DB, ST/23412/2014-DB, ST/23413/2014-DB,
ST/23414/2014-DB, ST/23415/2014-DB, ST/23420/2014-DB,
ST/2388/2012-DB, ST/2639/2012-DB, ST/2640/2012-DB,
ST/2830/2012-DB, ST/2831/2012-DB, ST/3201/2011-DB,
ST/3086/2012-DB, E/2083/2012-DB**

[Arising out of Order-in-Appeal No. 425-2011 dated

21/11/2011 passed by ,]
[Arising out of Order-in-Appeal No. 66 & 67-2010 dated
15/02/2010 passed by ,]
[Arising out of Order-in-Appeal No. 236-2013 dated
15/10/2013 passed by Commissioner of Central Excise and
Service Tax , COCHIN]
[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-
1147-2018 dated 21/12/2018 passed by Commissioner of
Central Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. TVM-EXCUS-00-COM-70-
75-15-16 dated 19/01/2016 passed by Commissioner of
Central Excise , TRIVANDRUM]
[Arising out of Order-in-Appeal No. TVM-EXCUS-000-COM-
81-86-15-16 dated 19/01/2016 passed by Commissioner of
Central Excise , TRIVANDRUM]
[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-01-
16-17 dated 26/04/2016 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-74-
76-15-16 dated 20/06/2016 passed by Commissioner of
Central Excise , COCHIN(Appeal)-II]
[Arising out of Order-in-Appeal No. 352-2014 dated
19/05/2014 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN]
[Arising out of Order-in-Appeal No. 500-504-2014 dated
02/07/2014 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. 499-2014 dated
25/06/2014 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. 139-2011 dated
28/12/2012 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. 145-2012 dated
31/05/2012 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. 147-2012 dated
31/05/2012 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. 153-2012 dated
27/06/2012 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. 152-2012 dated
27/06/2012 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]
[Arising out of Order-in-Appeal No. 66 & 67-2010 dated
15/02/2010 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 188-2012 dated
10/07/2012 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 27-2012 dated
16/04/2012 passed by Commisioner Of Central
Excise,Customs and Service Tax , COCHIN(Appeal)]

**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
And Service Tax CST BANGALORE**

NO. 16/1, S.P. COMPLEX, LALBAGH ROAD,

Appellant(s)

**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 Tax &
Central Excise, Cochin**

C.R. Buildings, I.S Press Road
Cochin - 682018

Appellant(s)

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

T.C.NO.26/334(1&2),
I.C.E BHAVAN,PRESS CLUB ROAD,
TRIVANDRUM - 695001
KERALA

Appellant(s)

**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
Trivandrum**

T.C.NO.26/334(1&2),
I.C.E BHAVAN,PRESS CLUB ROAD,
TRIVANDRUM - 695001
KERALA

Appellant(s)

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

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018

Appellant(s)

KERALA	
Commissioner of Central Excise, Customs and Service Tax CST BANGALORE NO. 16/1, S.P. COMPLEX, LALBAGH ROAD,	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 CST BANGALORE NO. 16/1, S.P. COMPLEX, LALBAGH ROAD,	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 CALICUT NULL CENTRAL REVENUE BUILDING, MANANCHIRA, CALICUT, KOZHIKODE, - 673001 KERALA	Appellant(s)
VERSUS	
AMCO BATTERIES PVT LTD NO.337, MYSORE ROAD, BANGALORE 560 026	Respondent(s)
R.PRAVEEN CHANDRA NULL	Respondent(s)
Hi Tech Tyres Kidachira, Kolenchry, ERNAKULAM DIST - 682311 KERALA	Respondent(s)
Sasidhara Shenoy And Brothers M G Road 40/8969 Shenoy S Vistarama Ernakulam College KOCHI - 00 KERALA	Respondent(s)
Sun Food Corporation Post Box No. 115, Kochupilamoodu KOLLAM - 00 KERALA	Respondent(s)
Prakash Exports P.b. No. 115, Kochupilmoodu	Respondent(s)

KOLLAM - 00 KERALA	
Roofco Builders And Developers 37/3461,desabhimani Junction Kaloor Kochi COCHIN - 17 KERALA	Respondent(s)
Indian Rare Earth Mining Area Civil Contract Workers Welfare Forum Vt Vellanathuruthu, Chavara Po KOLLAM - 00 KERALA	Respondent(s)
Star Foundations And Structures Pvt Ltd Cheruparambath Road, Kadavanthara COCHIN - 00 KERALA	Respondent(s)
V P Khader Chakiranthodi House, Perumkunnam Po PALAKKAD - 682018 KERALA	Respondent(s)
Voltas Ltd Shema Building, 39/3608, Mg Road COCHIN - 18 KERALA	Respondent(s)
UNIDEC FOUNDATIONS PVT LTD GA CHURCH SQUARE, BLOSSOM COCHIN SQUARE, BLOSSOM COCHIN ROAD, ELAMKULAM, KADAVANTHARA, COCHIN 20 KERALA	Respondent(s)
ANIL KUMBLE NULL	Respondent(s)
M.C. TECH VRINDAVAN,NH BYE PASS, KANNADIKKADU, VYTTILA, KOCHI.	Respondent(s)
R. PRAVEEN CHANDRA NULL	Respondent(s)
MAYOORA PUBLICITY 41/683-C, SYED MOHAMMED COMPLEX, IIND FLOOR, ADVOCATE EASWARA IYER ROAD, KOCHI.35	Respondent(s)
ITT LTD, KANJIKODE, PALAKKAD KANJIKODE, PALAKKAD, KERALA	Respondent(s)
<u>Appearance:</u> Shri K.B. Nanaiah, Asst. Commissioner(AR)	For the Appellant
Ms. Sneha, CA for the respondent Shri Anil Kumble Shri G. Jayaparakash, Advocate for the respondent M/s. Sun Food Corporation Shri Dakshinamoorthy, Advocate for the respondent Shri R. Praveen Chandra	For the Respondent

None for the rest of the respondents

CORAM:

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

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

Final Order No. 21029-21051 / 2019

Date of Hearing: 26/11/2019

Date of Decision: 26/11/2019

Per : BENCH

The Revenue has filed these appeals challenging different impugned orders. Revenue has also filed miscellaneous applications seeking permission to withdraw appeals on the ground of monetary limit.

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 monetary limit of Rs.50 lakhs. In view of the Board's instruction cited supra and as the Revenue has filed withdrawal applications, all the appeals are dismissed as withdrawn/under National Litigation Policy. Cross-objection also gets disposed of.

(Order was pronounced and dictated
in Open Court on **26/11/2019**)

**S.S GARG
JUDICIAL MEMBER**

**P. ANJANI KUMAR
TECHNICAL MEMBER**