

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

REGIONAL BENCH - COURT NO. 1

Application(s) and Appeal(s) Involved:

1. ST/WITHDRAWAL/20798/2019 AND ST/CROSS/21286/2015 IN ST/22741/2014
2. ST/WITHDRAWAL/20782/2019 in ST/21407/2015
3. ST/WITHDRAWAL/20665/2019 in ST/02069/2011
4. ST/WITHDRAWAL/20666/2019 in ST/22064/2014
5. ST/WITHDRAWAL/20667/2019 in ST/02988/2012
6. ST/WITHDRAWAL/20668/2019 in ST/03467/2012
7. ST/WITHDRAWAL/20669/2019 in ST/21196/2014
8. ST/WITHDRAWAL/20670/2019 in ST/21563/2014
9. ST/WITHDRAWAL/20671/2019 in ST/22531/2014
10. ST/WITHDRAWAL/20672/2019 in ST/23489/2014
11. ST/WITHDRAWAL/20673/2019 in ST/23490/2014
12. ST/WITHDRAWAL/20674/2019 in ST/23494/2014
13. ST/WITHDRAWAL/20675/2019 in ST/22157/2015
14. ST/WITHDRAWAL/20676/2019 in ST/22365/2015
15. ST/WITHDRAWAL/20677/2019 in ST/21511/2016
16. ST/WITHDRAWAL/20678/2019 in ST/21417/2017
17. ST/WITHDRAWAL/20679/2019 in ST/21867/2018
18. ST/WITHDRAWAL/20680/2019 in ST/22003/2018
19. ST/WITHDRAWAL/20725/2019 in ST/20794/2017
20. ST/WITHDRAWAL/20726/2019 in ST/20795/2017
21. ST/WITHDRAWAL/20727/2019 in ST/02051/2012
22. ST/WITHDRAWAL/20728/2019 in ST/22829/2014
23. ST/WITHDRAWAL/20729/2019 in ST/02050/2012
24. ST/WITHDRAWAL/20730/2019 in ST/02238/2012
25. ST/WITHDRAWAL/20732/2019 in ST/00583/2012
26. ST/WITHDRAWAL/20742/2019 in ST/20719/2017
27. ST/WITHDRAWAL/20744/2019 in ST/26259/2013
28. ST/WITHDRAWAL/20777/2019 in ST/20994/2017
29. ST/WITHDRAWAL/20779/2019 in ST/21239/2015
30. ST/WITHDRAWAL/20780/2019 in ST/01283/2010
31. ST/WITHDRAWAL/20781/2019 in ST/20764/2015
32. ST/WITHDRAWAL/20783/2019 in ST/20256/2017
33. ST/WITHDRAWAL/20784/2019 in ST/20505/2015
34. ST/WITHDRAWAL/20785/2019 in ST/20116/2015
35. ST/WITHDRAWAL/20786/2019 in ST/00847/2009

[Arising out of Order-in-Appeal No. 357-2012 dated 31/12/2012 passed by Commissioner of Central Excise and Service Tax , SERVICE TAX - BANGALORE]

[Arising out of Order-in-Appeal No. 141-2010 dated 12/03/2010 passed by Commissioner of Central Excise and Service Tax , SERVICE TAX - BANGALORE]

[Arising out of Order-in-Appeal No. BGM-EXCUS-000-BEL-ADC-APP-HAB-074-2014 dated 27/10/2014 passed by Commissioner Of Customs & Central Excise , BELGAUM]

[Arising out of Order-in-Appeal No. BEL-EXCUS-00-APP-041-16-17 dated 28/11/2016 passed by Commissioner Of Customs & Central Excise , BELGAUM]

[Arising out of Order-in-Appeal No. BGM-EXCUS-000-GLB-ADC-APP-HAB-092-14 dated 21/11/2014 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-30-31-2017 dated 06/02/2017 passed by Commissioner of Central Excise , TRIVANDRUM]

[Arising out of Order-in-Appeal No. BGM-EXCUS-000-GLB-ADC-APP-HAB-102-2014 dated 30/12/2014 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. TVM-EXCUS-APP-23-26-2017 dated 30/01/2017 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-47-49-2017 dated 06/03/2017 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-091-13-14 dated 09/12/2013 passed by Commissioner of Central Excise and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. BGM-EXCUS-000-BEL-ADC-APP-HAB-028-15 dated 26/02/2015 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. BGM-EXCUS-000-HUB-SUP-APP-HAB-045-046-2015 dated 16/03/2015 passed by Commissioner of Central Excise , MYSORE (APPEALS)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-AP-140-2017 dated 30/05/2017 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 308-2013 dated 10/12/2013 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN (Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-108-109-16-17 dated 25/05/2016 passed by Commissioner Of Central Excise, Customs and Service Tax, COCHIN (Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-674-2018 dated 24/07/2018 passed by Commissioner of Central Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-687-2018 dated 31/07/2018 passed by Commissioner of Central Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 213-2014 dated 13/03/2014 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN]

[Arising out of Order-in-Appeal No. 77-2011 dated 09/05/2011 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-COM-05-15-16 dated 01/06/2015 passed by Commissioner of Central Excise , COCHIN]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-COM-14-15-16 dated 17/07/2015 passed by Commissioner of Central Excise , COCHIN]

[Arising out of Order-in-Appeal No. 254-2014 dated 26/03/2014 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. TVM-EXCUS-000-COM-21&22-13-14 dated 07/02/2014 passed by Commissioner of Central Excise , TRIVANDRUM]

[Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-18-14-15 dated 17/04/2014 passed by Commissioner of Central Excise , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 13-09 dated 20/07/2009 passed by Commissioner of Central Excise, COCHIN (Appeal)]

[Arising out of Order-in-Appeal No. 508-2014 dated 25/06/2014 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 506-2014 dated 25/06/2014 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 507-2014 dated 25/06/2014 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 121-2012 dated 04/06/2012 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 122-2012 dated 04/06/2012 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 94-2012 dated 15/05/2012 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 156-2012 dated 28/06/2012 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 216-2012 dated 04/09/2012 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

[Arising out of Order-in-Appeal No. 22&23-2011 dated 30/11/2011 passed by Commissioner Of Central Excise, Customs and Service Tax , COCHIN(Appeal)]

**Commissioner of Service Tax
BANGALORE SERVICE TAX- I**

1ST TO 5TH FLOOR,
TTMC BUILDING, ABOVE BMTc BUS
STAND,DOMLUR
BANGALORE, - 560071
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
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)

VERSUS

Vaps Technosoft Pvt Ltd

No.72, Mig 1stage, Khb 4th Main, 6th Cross,
Khb Colony,basaveshwaranagar,
BANGALORE - 560079
KARNATAKA

Respondent(s)

S.M. BROTHERS

NEAR MALLIKARJUN TEMPLE, WADI,
GULBARGA , KARNATAKA

Respondent(s)

Belgaum Club

B C No 174, Club Road
BELGAUM - 00
KARNATAKA

Respondent(s)

**Sandhur Sales And Services Pvt
Ltd**

Palnce Grounds
SANDUR - 583119
KARNATAKA

Respondent(s)

Arv Cement Society

Aditya Nagar,malkhed Road
GULBARGA - 00
KARNATAKA

Respondent(s)

Sarathy Auto Cars

Pallimukku Vadakkevila Po
KOLLAM - 691010
KERALA

Respondent(s)

Arv Cement Society

Aditya Nagar, Malkhed Road
GULBARGA - 00
KARNATAKA

Respondent(s)

Deedi Motors Pvt Ltd

Erumalathope,venpalavattom,n.h.bypass,anayarap.o,thiruvanthapuram
THIRUVANTHAPURAM - 695029
KERALA

Respondent(s)

Marikar Engineers Pvt Ltd

26/71,marikar Buildingsm.g.road,statue
Thiruvanthapuram
THIRUVANTHAPURAM - 695001

Respondent(s)

KERALA

Coastal Foundations (p) Ltd

Karuppan Raod, Perumanoor
COCHIN - 16
KERALA

Respondent(s)

Aina Minerals Trading And Logistics

D.no.8, 28th Ward, Dam Road, Hospet
HOSPET - 583201
KARNATAKA

Respondent(s)

Industrial Protection Force

First Floor, Maruthi Comlex, Line Bazaar
DHARWAD - 00
KARNATAKA

Respondent(s)

G P Josekuttan

9-b,link Heights,panampilly Nagar,kochi
COCHIN - 682036
KERALA

Respondent(s)

Coastal Foundations Pvt Ltd

Pandit Karuppan Road, Perumanoor
COCHIN - 682015
KERALA

Respondent(s)

Kerala Chamber Of Commerce And Industry

P.b No 2530,shanmugham Road Cochin
COCHIN - 31
KERALA

Respondent(s)

Astro Vision Future Tech Pvt Ltd

1st Floor White Tower Kuthappady Road
Thammanam
KOCHI - 682032
KERALA

Respondent(s)

Empire Builders

Chicago Plaza Rajaji Road
COCHIN - 682018
KERALA

Respondent(s)

Kitco Ltd

P.b. No.1820,ravipuram, M.g. Road
COCHIN - 682016
KERALA

Respondent(s)

AKBAR TRAVELS OF INDIA

39/5653/B., VALLAMATTOM ESTATE,
RAVIPURAM,M.G.RAOD, COCHIN-15.

Respondent(s)

Agencea Commercial Maritime Logistics Pvt Ltd

Sreelakshmi Apartments, 2nd Floor, Lakshmi
Diary Complex, Vyttila
COCHIN - 00
KERALA

Respondent(s)

Kerala Communications Cable Ltd

Cc 28/491, Girinagar, Kadavanthra
COCHIN - 682020

Respondent(s)

KERALA

Cee Cee Brothers Marketing Pvt Ltd.

37/3458, Sannidhi Road, Ravipuram
KOCHI - 00
KERALA

Respondent(s)

**Kerala State Industria
Infrastructure Development
Corporation Ltd**

(kinfra), Kinfra House, Sasthamangalam
THIRUVANATHAPURAM - 695010
KERALA

Respondent(s)

State Bank Of Travancore

Head Office, Pb No. 2704, Poojappura
TRIVANDRUM - 695012
KERALA

Respondent(s)

BELLARY MINERALS

WARD NO.18, 1st CROSS GANDIHINAGAR
BELLARY

Respondent(s)

**Indian Institue Of Management
Studies**

Aiswarya Buildings, Valanjambalam Junction
COCHIN - 682016
KERALA

Respondent(s)

Tokyo Engineering

Consultants Company Ltd, cordial Centre,
Maruthankuzhy, Thiruvananthapuram. Kerala
-695030 .

Respondent(s)

**KERALA STATE ELECTRICITY
BOARD**

VAIDYUTHI BHAVAN, PATTOM P.O.
THIRUVANANTHAPURAM,

Respondent(s)

GREENLAND TRAVELS

GREENLAND TOWERS, THEVARA, KOCHI
682015 KERALA

Respondent(s)

HEAVENLY HOMES PVT LTD

OXFORD BUSINESS CENTRE, 5D, 5TH
FLOOR, SREEKANDATH ROAD, RAVIPURAM
KOCHI.16

Respondent(s)

**CENTRE FOR ENVIRONMENT &
DEVELOPMENT , TRIVANDRUM**

THOZHUVANCODE, VATTIYOORKAVU P.O.
TVM, 695013

Respondent(s)

Appearance:

**Mr. K. B. Nanaiah, Asst.
Commissioner (AR)**

For the Appellant

**Mr. T. R. Rajesh Kumar, CA
Mr. Kuriyan Thomas, Advocate
Mrs. J. P. Sneha, CA
Mr. Manoj Pillai, Advocate**

For the Respondent

Ms. Shruti Mathew, Advocate
Mr. Md. Rahim, Advocate
Mr. Ashok Deshpande, Advocate
Mrs. Radhika Shriranjini,
Advocate
Mr. Raghavendra B. Hanjer,
Advocate

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 21149-21183 / 2019

Date of Hearing: 27/11/2019

Date of Decision: 27/11/2019

Per : AS PER BENCH

The Revenue has moved these applications seeking withdrawal of the appeals in terms of the litigation policy with reference to Board's 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. The prayer is allowed. In view of the Board's instruction cited supra, the appeals are dismissed as withdrawn without going into the merits of the case.

(Order was pronounced and dictated
in Open Court on **27/11/2019**)

S.S GARG
JUDICIAL MEMBER

P. ANJANI KUMAR
TECHNICAL MEMBER