

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

REGIONAL BENCH – COURT NO.1

**SERVICE TAX/WITHDRAWAL/20719 OF 2019
SERVICE TAX APPEAL NO. 21033 OF 2017**

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-57-2017 dated 21/02/2017
passed by the Commissioner of Central Tax & Central Excise (Appeals-II), Cochin]

**The Commissioner of Central
Excise, Customs & Service Tax,**
Calicut Commissionerate,
C.R. Building, Mananchira,
Calicut-673001
Kerala.

....Appellant

VERSUS

KTC Automobiles Pvt. Ltd.,
15/48/B Guruvayur Road,
Ponkunnam,
Thrissur-680002,
Kerala.

....Respondent

APPEARANCE:

Shri. K.B. Nanaiah,
Assistant Commissioner (AR)

For the Appellant

None

For the Respondent

**CORAM: HON'BLE SHRI S.S GARG, JUDICIAL MEMBER
HON'BLE SHRI P. ANJANI KUMAR, TECHNICAL MEMBER**

FINAL ORDER NO. 21228-21250/2019

DATE OF HEARING: 16TH DECEMBER, 2019
DATE OF DECISION: 16TH DECEMBER, 2019

The appeal is dismissed. For order, see order of date in Service Tax Appeal No.20369 of 2019.

(S.S GARG)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER