

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI**

S.No.	Application No.	Appeal No.	Appellant	Respondent
1.	ST/Misc/(WD)/41700/2018	ST/174/2012	CCE & ST Tiruchirappalli	Atlas Exports Enterprises
Arising out of Order-in-Appeal No.147-148/2011 dt. 08.12.2011 passed by the Commissioner of Customs & Central Excise (Appeals) Trichy				
2.	-	E/40708/2015	CCE Chennai- IV	Siva Forgings
Arising out of Order-in-Appeal No.38/2014 (M-IV) (D) dt. 05.12.2014 passed by the Commissioner of Central Excise (Appeals-II) Chennai				
3.	-	E/41975/2017	Principal Commissioner of GST & Central Excise, Coimbatore	Mak Controls & Systems (P) Ltd.
4.	-	E/41976/2017	Principal Commissioner of GST & Central Excise, Coimbatore	Mak Controls & Systems (P) Ltd.
5.	-	E/41977/2017	Principal Commissioner of GST & Central Excise, Coimbatore	Mak Controls & Systems (P) Ltd.
Arising out of Order-in-Appeal No.144/2017 dt. 16.06.2017 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals-I) Coimbatore				
6.	E/Stay/40209/2013	E/40250/2013	CCE & ST Pondicherry	Measurements & Controls India Ltd.
Arising out of Order-in-Appeal No.140/2012 dt. 17.10.2012 passed by the Commissioner of Central Excise (Appeals-I) Chennai				
7.	-	E/40328/2013	CCE, Chennai-I	Indian Additives Ltd.
Arising out of Order-in-Appeal No.67/2012 (M-I) dt. 07.11.2012 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals) Chennai-I				
8.	-	E/40371/2013	CCE, Chennai-II	Australian Foods India P. Ltd.
Arising out of Order-in-Appeal No.63/2012 (M-II) dt. 19.11.2012 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals) Chennai-I				
9.	E/CO/41505/2013	E/40568/2013	CCE LTU Chennai	Wheels India Ltd.
Arising out of Order-in-Appeal No.70/2012 (M-II) dt. 26.11.2012 passed by the Commissioner (Appeals) Central Excise & Service Tax, LTU, Chennai				
10.	-	E/40795/2013	CCE Chennai-IV	Vi Microsystems Pvt. Ltd.
Arising out of Order-in-Appeal No.71/2012 (M-IV) dt. 20.12.2012 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals-I) Chennai				
11.	E/Misc[WD]/41858/2018	E/40645/2014	CCE Madurai	Khader Spinners Pvt. Ltd.
Arising out of Order-in-Appeal No.310/2013 dt. 19.12.2013 passed by the Commissioner of Central Excise (Appeals) Madurai				

12.	E/Misc[WD]/41866/2018	E/41206/2014	CCE & ST Tirunelveli	Santhanam Packagings Pvt. Ltd.
Arising out of Order-in-Appeal No.06/2014 dt. 12.02.2014 passed by the Commissioner of Central Excise (Appeals) Madurai				
13.	ST/Misc[CT]41815/2018 E/Misc[WD]/41814/2018	ST/210/2012	CGST & C.Ex Chennai Outer Chennai	Top Securities Ltd.
Arising out of Order-in-Appeal No.06/2012 dt. 05.01.2012 passed by the Commissioner of Central Excise (Appeals), Chennai				

Appearance :

Shri A. Cletus, ADC (AR)
Shri S. Govindarajan, AC (AR)
For the Appellant

S/Sh M. Kannan, Radhika Chandrasekar,
Cynduja Crishnan & Lavanya, Advocates
P.C. Anand & R. Balagopal, Consultants
For the Respondent

CORAM :

Hon'ble Shri Madhu Mohan Damodhar Member (Technical)
Hon'ble Shri P. Dinesha, Member (Judicial)

Date of hearing / decision : 20.09.2018

FINAL ORDER No. 42448-42460 / 2018

Per Bench

The MAs filed by Revenue are for withdrawal of their appeals in terms of litigation policy vide Board's instruction being F.No.390/Misc./1116/2017-JC dt. 11-07-2018. In all the above cases, the disputed amount is below Rs.20 lakhs, hence as per litigation policy, they are dismissed on monetary grounds without going into merits.

2. The MA filed by Revenue for change of cause title (Sl.No.13) is allowed in view of change in territorial jurisdiction. The cross objection filed by respondent in Revenue's Appeal E/40568/2013 (Sl.No.9) is also disposed.

All the Revenue's appeals are dismissed only on monetary limits without going into merits.

(dictated and pronounced in court)

(P. Dinesha)
Member (Judicial)

(Madhu Mohan Damodhar)
Member (Technical)

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Application Nos.E/Misc/(WD/41694-41696/2018
Appeal Nos.E/40095,40352/2015, E/41316/2016