

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

REGIONAL BENCH – COURT NO. IV

**Service Tax Miscellaneous Application No.40454 of 2019&
Service Tax Miscellaneous Application No.40455 of 2019**

(on behalf of Appellant)

&

Service Tax Appeal No.246 of 2012

(Arising out of Order-in-Appeal No.14/2012 (M ST) dt.13.01.2012 passed by Commissioner of Central Excise (Appeals), Chennai]

Commissioner of Service Tax

Service Tax – III Commissionerate
Newry Towers, Plot No.2054-1, I Block
Chennai - 600 040

Appellant

VERSUS

Core Minerals Ltd.

5th Floor, Tower 2, TVH Beliciaa Towers
94, MRC Nagar
Chennai - 600 028.

Respondent

WITH

**(i)Excise Miscellaneous Application [WD]/40447/2019 & Appeal
No.E/40587/2013 (CCE, Salem)**

(Arising out of Order-in-Appeal No.71/2012-CE dt. 14.12.2012 passed by Commissioner of Central Excise (Appeals), Salem]

**(ii) Excise Miscellaneous [WD]/40437/2019 & E/40603/2013
(CGST&CE Salem)**

(Arising out of Order-in-Appeal No.02/2013-CE dt.31.01.2013 passed by Commissioner of Central Excise (Appeals) Salem]

**(iii) Excise Miscellaneous [WD]/40436/2019 & E/41159/2013
(CGST & CE Salem)**

(Arising out of Order-in-Appeal No.18/2013-CE dt. 22.02.2013 passed by Commissioner of Central Excise (Appeals) Salem]

**(iv) Excise Miscellaneous [WD]/40435/2019 & E/41250/2013
(CGST& CE, Salem)**

(Arising out of Order-in-Appeal No.22 & 23/2013 dt. 21.03.2013 passed by Commissioner of Central Excise (Appeals) Salem]

**(v) Service Tax Miscellaneous[CT]/40492/2019, Service Tax
Miscellaneous [WD]/40493/2019 & ST/40050/2013 (Principal
CGST & CE, Chennai)**

(Arising out of Order-in-Appeal No.106/2012 (MST) dt.25/09/2012 passed by Commissioner of Central Excise (Appeals), Chennai]

(vi) Service Tax Miscellaneous [CT]/40448/2019, Service Tax Miscellaneous [WD]/40449/2019 & ST/40966/2013 (CST, Chennai)

(Arising out of Order-in-Appeal No.226/2012 (MST) dt.28.12.2012 passed by Commissioner of Central Excise (Appeals), Chennai]

(vii) Service Tax Miscellaneous [CT]/40480/2019, Service Tax Miscellaneous [WD]/40481/2019 & ST/41293/2013 (Principal CGST& CE, Chennai)

(Arising out of Order-in-Appeal No.35/2013 (M-III)(ST) dt.12.02.2013 passed by Commissioner of Central Excise (Appeals), Chennai]

(viii) Service Tax Miscellaneous [WD]/40431/2019 & ST/41309/2013 (CCE Salem)

(Arising out of Order-in-Appeal No.47/2013-ST dt.25.02.2013 passed by Commissioner of Central Excise (Appeals),Salem]

(ix) Service Tax Miscellaneous [CT]/40442/2019, Service Tax Miscellaneous [WD]/40444/2019& ST/41353/2013 (CST, Chennai)

(Arising out of Order-in-Appeal No.67/2013 (MST) dt.18/02/2013 passed by Commissioner of Central Excise (Appeals), Chennai]

(x) Excise Miscellaneous [WD]/40443/2019 & E/42700/2014 (CGST&CE, Chennai)

(Arising out of Order-in-Appeal No.162/2014 (M-III) dt.04/08/2014 passed by Commissioner of Central Excise (Appeals), Chennai]

(xi) Service Tax Miscellaneous [CT]/40488/2019, Service Tax Miscellaneous [WD]/40489/2019 ST/40394/2014 (PCGST&CE, Chennai)

(Arising out of Order-in-Appeal No.299/2013 (M-ST) dt.29/10/2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai-1]

(xii) Service Tax Miscellaneous [CT]/40490/2019, Service Tax Miscellaneous [WD]/40491/2019 & E/40395/2014 (PCGST&CE, Chennai)

(Arising out of Order-in-Appeal No.299/2013 (M-ST) dt.29/10/2013 passed by Commissioner of Service Tax, Chennai]

(xiii) Service Tax Miscellaneous [CT]/40496/2019, Service Tax Miscellaneous [WD]/40497/2019 & ST/41100/2014 (PCGST&CE, Chennai)

(Arising out of Order-in-Appeal No.372/2013 (MST) dt.18/12/2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai]

(xiv) Service Tax Miscellaneous [CT]/40494/2019, Service Tax Miscellaneous [WD]/40495/2019 & ST/41101/2014 (PCGST&CE)

(Arising out of Order-in-Appeal No.372/2013 (MST) dt.18/12/2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai]

(xv) Service Tax Miscellaneous [CT]/40486/2019, Service Tax Miscellaneous [WD]/40487/2019 & ST/42478/2015 (Principal PCGST & CE, Chennai)

(Arising out of Order-in-Appeal No.199/2015 (STA-II) dt.12/08/2015 passed by Commissioner of Service Tax(Appeals-II) Chennai]

(xvi) Excise Miscellaneous [WD]/40432/2019 & E/41757/2016 (CGST & CE, Salem)

(Arising out of Order-in-Appeal No.99/2016 (CXA-I) dt.31/05/2016 passed by Commissioner of Central Excise (Appeals-I), Chennai]

(xvii) Service Tax Miscellaneous [CT]/40456/2019, Service Tax Miscellaneous [WD]/40457/2019 & ST/40301/2016 (CST,Chennai)

(Arising out of Order-in-Appeal No.278/2015 (STA-II) dt.29/10/2015 passed by Commissioner of Service Tax (Appeals-II), Chennai]

(xviii) Service Tax Miscellaneous [CT]/40484/2019, Service Tax Miscellaneous [WD]/40485/2019, & ST/40537/2016 (Principal CGST & CE, Chennai)

(Arising out of Order-in-Appeal No.328/2015 (STA-II) dt.26/11/2015 passed by Commissioner of Service Tax (Appeals – II), Chennai]

(xix) Service Tax Miscellaneous [WD]/40438/2019 & ST/41045/2016 (CGST & CE, Salem)

(Arising out of Order-in-Appeal No.13/2016-ST dt.21/01/2016 passed by Commissioner of Central Excise (Appeals-I), Coimbatore Circuit Office @ Salem Commissionerate]

(xx) Service Tax Miscellaneous [WD]/40441/2019 & ST/41222/2016 (CGST & CE, Salem)

(Arising out of Order-in-Appeal No.25/2016-ST dt.23/02/2016 passed by Commissioner of Central Excise (Appeals-I), Coimbatore Circuit Office @ Salem Commissionerate]

(xxi) Service Tax Miscellaneous [CT]/40460/2019, Service Tax Miscellaneous [WD]/40461/2019 & ST/42496/2016 (CST, Chennai)

(Arising out of Order-in-Appeal No.443/2016 (STA-I) dt.28/07/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai]

(xxii) Service Tax Miscellaneous [CT]/40462/2019, Service Tax Miscellaneous [WD]/40463/2019 & ST/40148/2017 (CST, Chennai)

(Arising out of Order-in-Appeal No.511/2016 (STA-I) dt.01/09/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai)

(xxiii) Service Tax Miscellaneous [CT]/40476/2019, Service Tax Miscellaneous [WD]/40477/2019 & ST/40267/2017 (CST, Chennai)

(Arising out of Order-in-Appeal No.290 & 291/2016 (STA-I) dt.26/05/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai)

(xxiv) Service Tax Miscellaneous [CT]/40478/2019, Service Tax Miscellaneous [WD]/40479/2019 & ST/40268/2017 (CST)

(Arising out of Order-in-Appeal No.290 & 291/2016 (STA-I) dt.26/05/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai)

(xxv) Service Tax Miscellaneous [CT]/40458/2019, Service Tax Miscellaneous [WD]/40459/2019 & ST/41169/2017 (CST, Chennai)

(Arising out of Order-in-Appeal No.160/2017 (STA-I) dt.28/03/2017 passed by Commissioner of Service Tax (Appeals-I), Chennai)

(xxvi) Service Tax Miscellaneous [CT]/40466/2019, Service Tax Miscellaneous [WD]/40467/2019 & ST/41683/2017 (CST, Chennai)

(Arising out of Order-in-Appeal No.98/2017 (STA-I) dt.28/02/2017 passed by Commissioner of Service Tax (Appeals-I), Chennai)

(xxvii) Service Tax Miscellaneous [CT]/40464/2019, Service Tax Miscellaneous [WD]/40465/2019 & ST/41704/2017 (CGST & CE, Chennai)

(Arising out of Order-in-Original No.CHN-SVTAX-003-COM-78-2016-17 dt.28/03/2017 passed by Commissioner of Service Tax- III), Chennai)

(xxviii) Service Tax Miscellaneous [CT]/40470/2019, Service Tax Miscellaneous [WD]/40471/2019 & ST/42028/2017 (CGST & CE, Chennai)

(Arising out of Order-in-Appeal No.249/2017 (STA-I) dt.12/05/2017 passed by Commissioner of Service Tax (Appeals-I), Chennai)

(xxix) Service Tax Miscellaneous [WD]/40434/2019 & ST/42061/2017 (CGST & CE, Salem)

(Arising out of Order-in-Appeal No.22/2017-ST dt.06/06/2017 passed by Commissioner of Central Excise (Appeals-I Coimbatore) Circuit Office @ Salem Commissionerate]

(xxx) Excise Miscellaneous [WD]/40433/2019 & E/40715/2018 (CGST & CE, Salem)

(Arising out of Order-in-Appeal No.77/2017 SLM-CEX dt.20/12/2017 passed by Commissioner of Central Excise (Appeals), Coimbatore, Circuit Office @ Salem Commissionerate]

(xxxi) Excise Miscellaneous [CT]/40468/2019, Excise Miscellaneous [WD]/40469/2019 & E/41026/2018 (CCE, Chennai)

(Arising out of Order-in-Appeal No.455/2017 (CXA II) dt.29/12/2017 passed by Commissioner of GST & CE, Chennai)

(xxxii) Service Tax Miscellaneous [CT]/40439/2019, Service Tax Miscellaneous [WD]/40440/2019 & ST/42132/2018 (CGST & CE, Chennai South)

(Arising out of Order-in-Appeal No.29/2017 (CTA II) dt.31/01/2018 passed by Commissioner of GST & CE, Chennai)

(xxxiii) Service Tax Miscellaneous [CT]/40482/2019, Service Tax Miscellaneous [WD]/40483/2019 & ST/197/2012 (CST, Chennai)

(Arising out of Order-in-Appeal No.03/2012 (MST) dt.02/01/2012 passed by Commissioner of Central Excise (Appeals), Chennai)

(xxxiv) Service Tax Appeal No.601/2012 (CCE & ST, Trichy)

(Arising out of Order-in-Appeal No.113/2012 dt. 27.06.2012 passed by Commissioner of Customs & Central Excise (Appeals), Tiruchirappalli)

APPEARANCE:

For the Appellant : Ms. K. Komathi, JC (AR), Ms. T. Usha Devi, DC (AR),
Mr. S. Govindarajan, AC (AR) and
Mr. Arul C. Durairaj, Superintendent (AR)

For the Respondent : Mr. J. Shankarraman, Advocate (For Sl.No.V, XI, XII)
Mr. M.N. Bharathi, Advocate (For Sl.No.XX)
Ms. S. Sridevi, Advocate (For Sl.No.IX, XXXI)
Ms. K. Nancy, Advocate (For Sl.No. XXI, XXII)
None appeared for the rest

CORAM :

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. P.VENKATA SUBBA RAO, MEMBER(TECHNICAL)

DATE OF HEARING :24.09.2019

DATE OF DECISION :24.09.2019

FINAL ORDER No. 41096-41130/2019**PER BENCH**

In these batch of appeals, Revenue has filed two sets of miscellaneous applications, one is praying for withdrawal of their appeals as the amount of duty/tax involved is below the monetary limit prescribed in terms of litigation policy vide Board's instruction issued in F.No.390/Misc./116/2017-JC dt. 22.08.2019 and other is for change of appellant's name in the cause title in view of change in territorial jurisdiction.

2. The prayer of the Revenue for withdrawal of appeals is allowed and the Revenue's appeals are dismissed as withdrawn. Miscellaneous Applications filed for change of cause title are also allowed. MAs (WD) are disposed accordingly.

3. All the revenue Appeals are dismissed as withdrawn. MAs (WD) and MAs (CT) stands disposed of.

(dictated and pronounced in court)

(S.K. Mohanty)
Member (Judicial)

(P.Venkata Subba Rao)
Member (Technical)

