

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

REGIONAL BENCH – COURT NO. III

**Service Tax Miscellaneous Application [CT] No.40552 of 2019
& Service Tax Miscellaneous Application [WD] No.40551 of
2019**

(on behalf of Appellant)
&

Service Tax Appeal No.432 of 2012

(Arising out of Order-in-Original No.11/2012 S.Tax/Ch-IV) dt.27.03.2012 passed by
Commissioner of Central Excise, Chennai-IV Commissionerate]

Commissioner of GST & Central Excise

Chennai Outer
Newry Towers, No.2054-1, II Avenue,
12th Main Road, Anna Nagar,
Chennai - 600 040

Appellant

VERSUS

Mayajal Entertainment Ltd.

No.34, East Coast Road, Kanathur Reddy Kuppam Village,
Chengalpet Taluk, Chennai - 603 112.

Respondent

**(i)Excise Miscellaneous Application [WD]/40519/2019 & Appeal
No.E/40594/2013, E/CO/40949/2013(PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-319-12 dt.18.12.2012 passed
by Commissioner of Customs, Central Excise & Service Tax (Appeals),Coimbatore]

**(ii)Excise Miscellaneous [WD]/40535/2019 & E/41717/2013,
E/CO/41122/2014 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-165-13 dt.30.04.2013 passed
by Commissioner of Customs, Central Excise & Service Tax (Appeals),Coimbatore]

**(iii)Service Tax Miscellaneous [WD]/40532/2019 &
ST/41568/2013 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-088-13 dt.19.03.2013 passed
by Commissioner of Customs, Central Excise & Service Tax (Appeals),Coimbatore]

**(iv)Service Tax Miscellaneous [WD]/40531/2019 &
ST/42160/2014 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-089-14 dt.15.07.2014 passed
by Commissioner of Customs, Central Excise & Service Tax (Appeals),Coimbatore]



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(v)Excise Miscellaneous [CT]/40563/2019, Excise Miscellaneous [WD]/40564/2019 & E/40224/2016 (CGST & CE, Chennai)

(Arising out of Order-in-Appeal No.350/2015 (CXA-II) dt.23.10.2015 passed by Commissioner of Central Excise (Appeals-II),Chennai]

(vi)Excise Miscellaneous [WD]/40520/2019 & E/40258/2016 (PCGST & CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-147-15 dt.26.10.2015 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I),Coimbatore]

(vii)Excise Miscellaneous [WD]/40521/2019 & E/42300/2016 (PCGST & CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-203-16 dt.01.09.2016 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I),Coimbatore]

(viii)Service Tax Miscellaneous [WD]/40525/2019 & ST/40293/2016 (PCGST&CE Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-173-15 dt.23.11.2015 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I),Coimbatore]

(ix)Service Tax Miscellaneous [WD]/40533/2019 & ST/40479/2016, ST/CO/40911/2016 (PCGST&CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-165-15 dt.13.11.2015 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I),Coimbatore]

(x)Service Tax Miscellaneous [WD]/40528/2019 & ST/41801/2016 (PCGST&CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-111-16 dt.18.05.2016 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I),Coimbatore]

(xi) Service Tax Miscellaneous [CT]/40553/2019, Service Tax Miscellaneous [WD]/40558/2019 & ST/40157/2017 (CGST&CE, Chennai Outer)

(Arising out of Order-in-Appeal No.569, 570, 571, 572, 573, 574/2016 (STA-I) dt.16/09/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai]

(xii) Service Tax Miscellaneous [CT]/40554/2019, Service Tax Miscellaneous [WD]/40559/2019 & ST/40158/2017 (CGST&CE, Chennai Outer)

(Arising out of Order-in-Appeal No.569, 570, 571, 572, 573, 574/2016 (STA-I) dt.16/09/2016 passed by Commisloner of Service Tax (Appeals-I), Chennai]



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(xiii) Service Tax Miscellaneous [CT]/40555/2019, Service Tax Miscellaneous [WD]/40560/2019 & ST/40159/2017 (CGST&CE, Chennai Outer)

(Arising out of Order-in-Appeal No.569, 570, 571, 572, 573, 574/2016 (STA-I) dt.16/09/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai]

(xiv) Service Tax Miscellaneous [CT]/40556/2019, Service Tax Miscellaneous [WD]/40561/2019 & ST/40160/2017 (CGST&CE, Chennai Outer)

(Arising out of Order-in-Appeal No.569, 570, 571, 572, 573, 574/2016 (STA-I) dt.16/09/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai]

(xv) Service Tax Miscellaneous [CT]/40557/2019, Service Tax Miscellaneous [WD]/40562/2019 & ST/40161/2017 (CGST&CE, Chennai Outer)

(Arising out of Order-in-Appeal No.569, 570, 571, 572, 573, 574/2016 (STA-I) dt.16/09/2016 passed by Commissioner of Service Tax (Appeals-I), Chennai]

(xvi) Service Tax Miscellaneous [WD]/40527/2019 & ST/41027/2017 (PCGST&CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-285-16 dt.19.12.2016 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

(xvii) Service Tax Miscellaneous [WD]/40516/2019 & ST/41918/2017 (PCGST&CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-100-17 dt.09.05.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

(xviii) Service Tax Miscellaneous [WD]/40513/2019 & ST/41919/2017 (PCGST&CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-108-17 dt.09.05.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

(xix) Service Tax Miscellaneous [WD]/40529/2019 & ST/41932/2017 (PCGST&CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-104-17 dt.09.05.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

(xx) Service Tax Miscellaneous [WD]/40526/2019 & ST/41933/2017 (PCGST&CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-103-17 dt.09.05.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]



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**(xxi) Service Tax Miscellaneous [WD]/40530/2019 &
ST/41934/2017 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-105-17 dt.09.05.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

**(xxii) Excise Miscellaneous [WD]/40522/2019, &
E/41687/2018, E/CO/41900/2018 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-024-17 dt.21.02.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

**(xxiii) Excise Miscellaneous [WD]/40523/2019 &
E/41688/2018, E/CO/41901/2018 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-025-17 dt.21.02.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

**(xxiv) Excise Miscellaneous [WD]/40524/2019 &
E/41689/2018, ECO/41902/2018 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-026-17 dt.21.02.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore]

**(xxv) Service Tax Miscellaneous [WD]/40534/2019 &
ST/40665/2018 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-319-17, CMB-CEX-000-APP-320-17 dt.22.11.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]

**(xxvi) Service Tax Miscellaneous [WD]/40518/2019 &
ST/40666/2018 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-319-17, CMB-CEX-000-APP-320-17 dt.22.11.2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]

**(xxvii) Service Tax Miscellaneous [WD]/40517/2019 &
ST/41769/2018 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-097-18 dt.19.04.2018 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]

**(xxviii) Service Tax Miscellaneous [WD]/40511/2019 &
ST/40505/2019 (PCGST & CE, Coimbatore)**

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-271-18 dt.04.12.2018 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]



(xxix)Service Tax Miscellaneous [WD]/40514/2019 & ST/40797/2019 (PCGST & CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-045-19 dt.01.02.2019 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals),Coimbatore]

(xxx)Service Tax Miscellaneous [WD]/40515/2019 & ST/40798/2019 (PCGST & CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-044-19 dt.01.02.2019 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals),Coimbatore]

(xxxi)Service Tax Miscellaneous [WD]/40512/2019 & ST/41291/2019 (PCGST & CE, Coimbatore)

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-065-19 dt.27.03.2019 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals),Coimbatore]

APPEARANCE:

For the Appellant : Mr. Jagan Babu, AC (AR) and
Mr. S. Govindarajan, AC (AR)

For the Respondent : Mr.I.Dinesh, Advocate (For Appeal No.ST/432/2012)
Mr.M.N.Bharathi, Advocate (For Sl.No.v)
Mr.Debasish Vinayak, CA (For Sl.No. xi to xv)
Ms.Pallavi Ganesh, Advocate (for Sl.No.xxix)
None (For Sl.Nos. (i) to (iv), (vi to x), (xvi to xxviii),
(xxx) to (xxxi)

CORAM :

HON'BLE MS.SULEKHA BEEVI C.S, MEMBER (JUDICIAL)
HON'BLE SH.P.VENKATA SUBBA RAO, MEMBER(TECHNICAL)

DATE OF HEARING :29.10.2019
DATE OF DECISION :29.10.2019

FINAL ORDER No. 41201-41232/2019

PER BENCH

In these batch of appeals, Revenue has filed two sets of miscellaneous applications, one is praying for withdrawal of their



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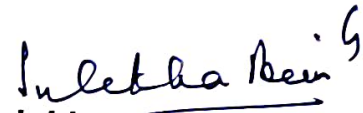
appeals as the amount of duty/tax involved is below the monetary limit prescribed in terms of litigation policy vide Board's instruction issued in F.No.390/Misc./116/2017-JC dt. 22.08.2019 and other is for change of appellant's name in the cause title in view of change in territorial jurisdiction.

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.

4. The Cross Objections filed by respondents as at Sl.Nos. (i), (ii), (ix), (xxii) to (xxiv) also get disposed.

(dictated and pronounced in court)


(Sulekha Beevi C.S.)
Member (Judicial)


(P.Venkata Subba Rao)
Member (Technical)

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