

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
REGIONAL BENCH AT HYDERABAD**

Division Bench  
Court – I

| Sl. No. | Appeal No.    | Appellant (s)                     | Respondent (s)                                        | Impugned order                                     |
|---------|---------------|-----------------------------------|-------------------------------------------------------|----------------------------------------------------|
| 1.      | E/251/2009    | CC & CE,<br>Hyderabad - IV        | M/s Victory Electrical Ltd.,                          | OIA No. 78 to 80/2008 (H-IV) CE dt. 15.12.2008     |
| 2.      | E/252/2009    |                                   |                                                       |                                                    |
| 3.      | E/1234/2011   | CC, CE & ST,<br>Guntur            | Uma Kiran Industries                                  | OIA No. 03 & 04/2011 (G) CE dt. 27.01.2011         |
| 4.      | E/1780/2012   | CCE, C & ST,<br>Hyderabad -III    | CSK Technologies Ltd.,                                | OIA No. 12/2012 (H-III) CE dt. 26.03.2012          |
| 5.      | E/1908/2012   | CCE, C & ST,<br>Tirupati          | India Cements Ltd.,                                   | OIA No. 16/2012 (T) CE dt. 29.03.2012              |
| 6.      | E/21995/2015  | CC, CE & ST,<br>Nellore           | Brahmani Industries Ltd.,                             | OIA No. VIZ-EXCUS-003-APP-015-15-16 dt. 26.05.2015 |
| 7.      | ST/786/2011   | CCE, C & ST,<br>Hyderabad-III     | Lakshmi Prestressed Concrete Works Pvt. Ltd.,         | OIA No. 37/2010 (H-III) ST dt.30.11.2010           |
| 8.      | ST/879/2011   | CCE, C & ST,<br>Tirupati          | Oren Hydro Carbons Pvt. Ltd.,                         | OIA No. 01/2011 (T) (D) ST dt. 31.01.2011          |
| 9.      | ST/2788/2011  | -do-                              | P. Chandra Reddy & Co                                 | OIA No. 23/2011 (T) ST dt. 15.07.2011              |
| 10.     | ST/3076/2011  | CCE, C & ST,<br>Visakhapatnam - I | Venkateswara Metal Preservers                         | OIA No. 08/2011 (V-I) (D) ST dt. 29.08.2011        |
| 11.     | ST/3177/2011  |                                   |                                                       | OIA No. 28/2011 (V-I) ST dt. 29.08.2011            |
| 12.     | ST/2582/2012  | CC, CE & ST,<br>Guntur            | S& S Electricals                                      | OIA No. 26/2012 (G) ST dt. 07.06.2012              |
| 13.     | ST/2761/2012  | -do-                              | Sri Venkateswara Electrical & Power Equipment Company | OIA No. 32/2012 (G) ST dt. 06.07.2012              |
| 14.     | ST/2894/2012  | CCE, C & ST,<br>Tirupati          | Sree Rayalaseema Hi-Strength Hypo Ltd.,               | OIA No. 03/2012 (T) (D) ST dt. 27.06.2012          |
| 15.     | ST/3013/2012  | CC, CE & ST,<br>Tirupati          | M/s Manikanta Earth Movers                            | OIA No. 53/2012 (T) ST dt. 19.07.2012              |
| 16.     | ST/3027/2012  |                                   |                                                       |                                                    |
| 17.     | ST/27366/2013 | CC, CE & ST,<br>Visakhapatnam-II  | Shri Y. Venugopala Rao                                | OIA No. 19/2013 (V-II) ST dt. 08.05.2013           |
| 18.     | ST/27955/2013 | CC, CE & ST,<br>Tirupati          | M. Thimma Reddy                                       | OIA No. 23/2013 (T) ST dt. 11.07.2013              |
| 19.     | ST/20040/2014 | -do-                              | A S Mallika Sultana                                   | OIA No. 28/2013 (T) ST dt. 28.08.2013              |
| 20.     | ST/20395/2014 | -do-                              | M/s KCP Projects Ltd.,                                | OIA No. 40/2013 (T) ST dt. 06.11.2013              |
| 21.     | ST/30375/2016 | -do-                              | M/s Akbar Travels of India Ltd.,                      | OIA No. TTD-EXCUS-000-APP-059-15-16 dt. 29.01.2016 |
| 22.     | ST/30555/2016 | -do-                              | Shri P. Mallikarjuna Reddy                            | OIA No. TTD-EXCUS-000-APP-069-15-16 dt. 31.03.2016 |
| 23.     | ST/30556/2016 | -do-                              | Sri Sajjid Ahmed                                      | OIA No. TTD-EXCUS-000-APP-071-15-16 dt. 31.03.2016 |
| 24.     | ST/30557/2016 | -do-                              | Shri A. Janardhan Goud                                | OIA No. TTD-EXCUS-000-APP-072-15-16 dt. 31.03.2016 |

**Appearance**

Shri Dass Thavanam, Superintendent (AR) for the Appellant (s).

Shri P. Dwarakanath, Advocate for the Respondent(s).

**Coram:**

**Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)**

**Hon'ble Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)**

**Date of Hearing: 26/10/2018**

**Date of Decision: 26/10/2018**

**FINAL ORDER No. A/31432-31455/2018**

**[Order per: M.V. Ravindran]**

When these appeals were called out it is noticed that the amount involved in these appeals are less than Rs.20 lakhs. Accordingly, as per the new litigation policy of the Government of India, the appeals stand dismissed.

(Order pronounced & dictated in open court)

**P. VENKATA SUBBA RAO  
MEMBER (TECHNICAL)**

**M.V. RAVINDRAN  
MEMBER (JUDICIAL)**

Lakshmi....