भारतसरकारGOVERNMENT OF INDIA
वित्तमंत्रालयMINISTRY OF FINANCE
राजस्वविभागDEPARTMENT OF REVENUE
केन्द्रीयअप्रत्यक्षकरऔरसीमाशुल्कबोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
मुख्यआयुक्तकाकार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीयकर, केन्द्रीयउत्पादशुल्कऔरसीमाशुल्क
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS
तिरुवनंतपुरमक्षेत्र,THIRUVANANTHAPURAM ZONE
सी. आर. भवन, आई. एस. प्रेसरोड, कोच्चि, C.R. BUILDING, I.S. PRESS ROAD, KOCHI-682 018
E-mail: ccu-cexcok@nic.inFax: 0484-2397614 Phone: 0484-2394100/0404

**सीसं/C.No. IV/16/367/2015-16/CC KZ/IV-B** **दिनांक/Date: 02.02.2021**

# ORDER NO. 01/2021

In exercise of the powers conferred by Section 37A of the Central Excise, Act, 1944, as made applicable to Service Tax by Section 83 of the Finance Act, 1994 read with the Notification of the Govt. of India in the Ministry of Finance(Department of Revenue) No.14/2017-Central Excise (N.T) dated 09-06-2017 and the Circular No.1049/37/2016-CX dated 29.09.2016, I the Chief Commissioner of Central Excise, Central Tax & Customs, Thiruvananthapuram Zone, C.R. Building, Cochin – 682 018 hereby assign the following cases to the **Assistant / Deputy Commissioners, Central Excise, Central Tax & Customs, Thiruvananthapuram Zone** as detailed below, for the purpose of adjudication, under the provisions of the said Finance Act, 1994 or Rules made thereunder :

(i) **Files transferred to Shri.Roy Varghese, Assistant Commissioner (Legal), Hqrs, Kochi Commissionerate**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Society for the Promotion of Nature Tourism | V/ST/37/46/2018-ADJ | 66/2018-ST | 10-04-2018 |
| 2 | MGF Motors (Cenvat Issue) | V/ST/37/105/2018-ADJ | 87/2018-ST | 13-04-2018 |
| 3 | Cochin Port Trust-MPSO | V/ST/37/87/2018-ADJ | 105/2018-ST | 17-04-2018 |
| 4 | Spices Board | V/ST/37/77/2018-ADJ | 115/2018-ST | 18-04-2018 |
| 5 | IOCL | V/ST/37/84/2018-ADJ. | 122/2018-ST | 19-04-2018 |
| 6 | Malayalam Industries | V/ST/37/173/2018-ADJ | 151/2018-ST | 23-04-2018 |
| 7 | Rainmaker Events and Entertainments | V/ST/37/07/2017-ST Adj. | 152/2018-ST | 23-04-2018 |
| 8 | On-Dot Courier and Cargo Ltd | V/ST/38/45/2017-ST Adj. | 159/2018-ST | 24-04-2018 |
| 9 | Skylink International | V/ST/37/209/2018-ST ADJ | 09/2018-19 | 26-04-2018 |

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|---|---|---|---|---|
| 10 | J Narayana Shipping Company | V/ST/37/69/2018-ST ADJ | 170/2018-ST | 01-05-2018 |
| 11 | Greenworth Infrastructures Pvt Ltd | V/ST/37/244/2018 ADJ | 07/2018-ST/CIRCLE IV | 01-06-2018 |
| 12 | Unitac Energy Solution (I) Pvt Ltd | V/ST/37/220/2018-ADJ | 176/2018 | 05-07-2018 |
| 13 | Njk Builders Pvt Ltd | V/ST/37/248/2018-ADJ | 179/2018 | 24-07-2018 |
| 14 | India Sea Foods | V/ST/37/239/2018 ADJ | 11/2018-ST/CIRCLE IV | 03-07-2018 |
| 15 | Kerala State Cooperative Consumers Federation Ltd | V/ST/37/245/2018 ADJ | 180/2018 | 07-08-2018 |
| 16 | Film Brewery Entertainments Pvt Ltd. | V/ST/37/217/2018 ADJ | 181/2018 | 24-09-2018 |
| 17 | STX Electrical Installation & B.Engg.Pvt. Ltd. | V/ST/15/20/2016 ST Adj. | 48/2016 | 10.03.2016 |
| 18 | Cox & Kings (I) Ltd. | V/ST/15/25/2010/ST Adj. | 36/2010/ST | 22.03.2010 |
| 19 | Cox & Kings (I) Ltd. | V/ST/15/48/2011/ST Adj. | 48/2011/ST | 28.03.2011 |

(ii) **Files transferred to Smt. Shanthi V, Assistant Commissioner (Tech), Hqrs, Kochi Commissionerate.**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Muthoot Broadcasting Private Limited | V/ST/37/347/2018 ADJ | 104/2018 | 01-10-2018 |
| 2 | Ph Value Shipping Pvt Ltd | V/ST/37/291/2018 ADJ | 184/2018 | 10-10-2018 |
| 3 | Santhosh Thomas | V/ST/37/272/2018 ADJ | 196/2018 | 22-10-2018 |
| 4 | Techno Survey & Consultants | V/ST/37/304/2018 ADJ | 203/2018 | 22-10-2018 |
| 5 | Arc & Marc | V/ST/37/335/2018 ADJ | 228/2018 | 23-10-2018 |
| 6 | CBS Associates | V/ST/37/331/2018 ADJ | 233/2018 | 24-10-2018 |
| 7 | Cochin Tourist Corporation | V/ST/37/315/2018 ADJ | 234/2018 | 24-10-2018 |
| 8 | Calex Marine and Industrial Services P Vt Ltd | V/ST/37/340/2018 ADJ | 235/2018 | 24-10-2018 |
| 9 | IAL Logistics | V/ST/37/38/2018 ADJ | 240/2018 | 05-11-2018 |
| 10 | Collis Estate | V/ST/37/349/2018 ADJ | 27/18-19 ST | 16-10-2018 |
| 11 | Shenoy Cinemax | V/ST/37/216/2018 ADJ | 09/2019 | 21-02-2019 |
| 12 | UAE Exchange & Financial Services | V/ST/37/54/2019 ADJ | 10/2019 | 21-02-2019 |
| 13 | P C THOMAS & COMPANY | V/ST/37/375/2018 ADJ | 12/2019 | 22-02-2019 |
| 14 | Sunny Housing India Pvt Ltd | V/ST/15/197/2009 Adj | 187/2009 | 30-12-2009 |
| 15 | Panjos Builders Pvt Ltd | V/ST/15/234/2010 ST Adj | 227/2010 | 22-12-2010 |
| 16 | Astrovision Futuretech | V/ST/37/361/2018 ADJ | 32/2019 | 18-03-2019 |

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|---|---|---|---|---|
| 17 | India Gateway Terminal P. Ltd. | V/ST/15/116/2010/ST Adj | 118/2010/ST | 14.09.2010 |
| 18 | India Gateway Terminal P. Ltd. | V/ST/15/177/2011/ST Adj. | 138/2011/ST | 04.10.2011 |
| 19 | Astro Vision Future Tech | V/ST/15/387/2014 ST Adj. | 012/2015 | 21.01.2015 |

(iii) **Files transferred to Smt. Beena R., Assistant Commissioner (Adjn), Hqrs, Kochi Commissionerate.**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Kavitha Theatres | V/ST/37/47/2019 ADJ | 34/2019 | 21-03-2019 |
| 2 | Samuel K V | V/ST/37/224/2018 ADJ | 39/2019 | 26-03-2019 |
| 3 | Stable Marine Pvt Ltd | V/ST/37/31/2019 ADJ | 43/2019 | 26-03-2019 |
| 4 | Santhosh Thomas, Kanadan Homes | V/ST/37/24/2019 ADJ | 57/2019 | 29-03-2019 |
| 5 | Cochin Port Trust | V/ST/38/68/2010 ST ADJ | 21/2010 | 06-07-2010 |
| 6 | Lotus Properties | V/ST/30/158/2016 | 02/2012-ST | 03-01-2012 |
| 7 | Maruthi Habitat & Realtors India Pvt Ltd | V/ST/30/159/2016 V/ST/15/85/2009 | 87/2009-ST | 10-07-2009 |
| 8 | Maitri Advertising Works Pvt Ltd | V/ST/37/154/2019 ADJ | 01/ST/AC/2019 | 08-04-2019 |
| 9 | Krishna Foundation and Structures | V/ST/37/119/2019 ADJ | 04/2019/ST | 04-04-2019 |
| 10 | Mir Realtors Pvt Ltd | V/ST/37/166/2019 ADJ | 02/ST/AC/2019 | 12-04-2019 |
| 11 | Disha Communications Pvt Ltd | V/ST/37/170/2019 ADJ | 03/ST/AC/2019 | 24-04-2019 |
| 12 | K P Ashokan, Vyttila | V/ST/37/74/2019 ADJ | 92/2019 | 08-04-2019 |
| 13 | Kerala State Construction Corporation Ltd. | V/ST/37/48/2019 ADJ | 96/2019 | 09-04-2019 |
| 14 | Indus Motor Company Pvt Ltd | V/ST/37/83/2019 ADJ | 153/2019 | 22-04-2019 |
| 15 | Amv Infrastructure & Properties (P) Ltd. | V/ST/37/128/2019 ADJ | 157/2019 | 22-04-2019 |
| 16 | Ordinary Films | V/ST/37/151/2019 ADJ | 161/2019 | 24-04-2019 |
| 17 | Meritra Homes Pct. Ltd. | V/ST/15/41/2015 ST Adj. | 254/2015 | 30.07.2015 |
| 18 | Meritra Homes Pct. Ltd. | V/ST/15/45/2016 ST Adj. | 79/2016 | 21.03.2016 |
| 19 | C D Ashokan | V/ST/15/196/2015-ST Adj. | 146/2015 | 21.04.2015 |

(iv) **Files transferred to Shri. Lakhi Narayan Das, Assistant Commissioner (Audit), Hqrs, Kochi Commissionerate.**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Western Interior Designers & Marine Contractors | V/ST/37/125/2019 ADJ | 163/2019 | 24-04-2019 |
| 2 | Friday Film House | V/ST/37/29/2018 ADJ | 165/2019 | 24-04-2019 |
| 3 | MIR Builders and Developers Pvt Ltd | V/ST/37/173/2019 ADJ | 06/ST/AC/2019 | 30-04-2019 |
| 4 | N. Jayakrishnan | V/ST/37/176/2019 ADJ | 167/2019 | 20-05-2019 |
| 5 | Muthoottu Mini Financiers Ltd | V/ST/37/182/2019ADJ | 10/AC/2019(ST) | 15-07-2019 |
| 6 | Syama Dynamic Project Developers Pvt Ltd | V/ST/37/184/2019ADJ | 11/ST/AC/2019 | 17-07-2019 |
| 7 | Rainbow Contractors (Prop M L Jackson) | V/ST/37/185/2019ADJ | 12/ST/AC/2019 | 31-07-2019 |
| 8 | Mfar Hotels & Resorts Pvt Ltd | V/ST/30/10/2017 ST Adj. | 02/2017/ST | 09-01-2017 |
| 9 | The Jammu & Kashmir Bank Limited, Mg Road | V/ST/37/203/2019 ADJ | INV-JMU/22/2019-RU-DGGI-JMU | 30-09-2019 |
| 10 | Speed & Safe Courier Services Private Ltd | V/ST/37/206/2019 ADJ | 16/2019(ST) | 03-10-2019 |
| 11 | Archdiocese of Verapoly, Latin Arch Bishops House | V/ST/37/212/2019 ADJ | 19/2019/ST | 18-10-2019 |
| 12 | Post Master Ernakulam HPO | V/ST/37/196/2019 ADJ | 178/2019/ST | 18-10-2019 |
| 13 | The Senior Post Master, Ernakulam HPO | V/ST/37/193/2019 ADJ | 180/2019/ST | 23-10-2019 |
| 14 | Chief Engineer, Distribution (Central), KSEBL, Dh Road | V/ST/37/209/2019 ADJ | 181/2019/ST | 23-10-2019 |
| 15 | The Deputy Chief Engineer, Electrical Circle, KSEBL, Power House Road | V/ST/37/210/2019 ADJ | 182/2019/ST | 23-10-2019 |
| 16 | Baby Engineers | V/ST/37/85/2019 ADJ | 187/2019/ST | 24-10-2019 |
| 17 | Key Coaching Centre | V/ST/15/106/2015-Adj | 29/2015 | 18.10.2015 |
| 18 | Key Coaching Centre | V/ST/15/106/2015-Adj | 0.01 | 01.02.2018 |
| 19 | Key Coaching Centre | V/ST15/236/2014 | 241/2014 | 16.10.2014 |

(v) **Files transferred to Shri. Rajasekharan Nair V.M., Assistant Commissioner, Central Tax & Central Excise, Aluva Division.**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Shibu G Susheelan (Prop Movie Junction) | V/ST/37/254/2019 ADJ | 188/2019/ST | 24-10-2019 |
| 2 | The Executive Engineer, Electrical Division, KSEBL, Thripunithara | V/ST/37/216/2019 ADJ | 190/2019/ST | 29-10-2019 |
| 3 | Metro Cochin, | V/ST/37/215/2019 | 191/2019/ST | 29-10-2019 |

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|---|---|---|---|---|
| | Valanjambalam | ADJ | | |
| 4 | Organic Brand Promotion Services Pvt Ltd | V/ST/37/05/2020 ADJ | 23/2019/ST | 21-11-2019 |
| 5 | Kool Home Builders Private Ltd | V/ST/37/06/2020 ADJ | 28/2019/ST | 05-12-2019 |
| 6 | Identiti Advertising Associates (Prop. Prakash Kurup) | V/ST/37/313/2018 ADJ | 29/2019/ST | 04-12-2019 |
| 7 | KSEBL, Exe. Engg, Mattancherry | V/ST/37/224/2019 ADJ | 04/2020/ST | 20-01-2020 |
| 8 | Popular Motor World P Ltd | V/ST/37/10/2020 ADJ | 06/2020/ST | 04-02-2020 |
| 9 | Homa Engineering Works | V/ST/37/73/2019 ADJ | 07/2020/ST | 04-02-2020 |
| 10 | Chakiat Agencies | V/ST/37/214/2019 ADJ | 09/2020/ST | 07-02-2020 |
| 11 | Ridge Events & Media Pvt Ltd | V/ST/37/14/2020 ADJ | 11/2020/ST | 07-02-2020 |
| 12 | The Marine Products Export Development Authority(MPEDA) | V/ST/37/13/2020 ADJ | 13/2020/ST | 02-03-2020 |
| 13 | Technoteam Constructions | V/ST/37/17/2020 ADJ | 02/2020/ST | 09-03-2020 |
| 14 | Rightedge Infrastructure Pvt Ltd | V/ST/37/21/2020 Adj | 03/2020-21 ST/KoZU | 18-05-2020 |
| 15 | D2D Logistics (P) Ltd | V/ST/37/24/2020 Adj | 05/2020-ST | 20-05-2020 |
| 16 | Jetz Global Logistics | V/ST/37/30/2020 Adj | 11/2020/ST | 29-06-2020 |
| 17 | Autograde International (P) Ltd. | V/90/15/15/2016 | 02/2017-CE | 12.05.2017 |
| 18 | Autograde International (P) Limited | V/CE/15/20/2018-ADJ | 13/2018-C.EX. | 24.07.2018 |

(vi) **Files transferred to Shri. Biju Paul, Assistant Commissioner, Central Tax & Central Excise, Perumbavoor Division.**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Watts Electronics Pvt Ltd | V/ST/37/31/2020 Adj | 08/2020/ST | 15-06-2020 |
| 2 | Marine Container Service (South) Pvt Ltd | V/ST/37/32/2020 Adj | 10/2020/ST | 15-06-2020 |
| 3 | T Line Infra Private Limited | V/ST/37/33/2020 Adj | 12/2020/ST | 30-06-2020 |
| 4 | Seiken Property Developers Pvt Ltd | V/ST/15/73/2011 ST Adj | 61/2011 | 11-04-2011 |
| 5 | Rinac India Ltd | V/ST/37/257/2018 ADJ | 36/2019 | 22-03-2019 |
| 6 | Rinac India Ltd | V/ST/37/12/2017- ST ADJ. | 117/2018-ST | 18-04-2018 |
| 7 | Anvita Builders P Ltd | V/ST/37/169/2018-ADJ. | 107/2018-ST | 17-04-2018 |
| 8 | Anvita Builders P Ltd | V/ST/38/33/2016-ST Adj. | 77/2018-ST | 11-04-2018 |
| 9 | Romaa Builders | V/ST/15/170/2010/ST | 172/2010 | 19-10-2010 |

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| | | Adj | | |
| 10 | Romaa Builders | V/ST/38/133/2011 ST Adj | 36/2011 | 18-10-2011 |
| 11 | Seawood Homes (India) Pvt Ltd | V/ST/37/218/2018 ADJ | 117/2019 | 16-04-2019 |
| 12 | Seawood Homes (India) Pvt Ltd | V/ST/37/12/2017-ADJ | 130/2018-ST | 20-04-2018 |
| 13 | CCS Technologies (P) Ltd | V/ST/37/219/2019 ADJ | 05/2020/ST | 24-01-2020 |
| 14 | CCS Technologies (P) Ltd | V/ST/37/362/2018 ADJ | 14/ST/AC/2018 | 03-12-2018 |
| 15 | Uma Enterprises | V/ST/37/124/2019 ADJ | 145/2019 | 16-04-2019 |
| 16 | Uma Enterprises | V/ST/37/210/2018-ST ADJ | 171/2018-ST | 08-05-2018 |

(vii) **Files transferred to Shri. Mahendira Varma R.A., Deputy Commissioner, Central Tax & Central Excise, Kakkanad Division.**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Asten Realtors (P) Ltd | V/ST/37/169/2019 ADJ | 05/ST/AC/2019 | 24-04-2019 |
| 2 | Eterno Tours & Travels Pvt. Ltd. | V/ST/37/88/2019 ADJ | 158/2019 | 22-04-2019 |
| 3 | Eterno Tours & Travels Pvt. Ltd. | V/ST/37/15/2017-ST ADJ. | 167/2018-ST | 27-04-2018 |
| 4 | 3G Consultants (Prop. Rajan Ittyerah) | V/ST/37/39/2017-ADJ | 14/2017-ST CIR-III | 13-11-2017 |
| 5 | 3G Consultants (Prop. Rajan Ittyerah) | V/ST/37/144/2019 ADJ | 132/2019 | 16.04.2019 |
| 6 | Albatross Shipping Agencies India Pvt Ltd | V/ST/37/01/2020 ADJ | 18/2019/ST | 18.10.2019 |
| 7 | Coastal Resorts I P Ltd | V/ST/37/180/2019ADJ | 08/ST/AC/2019 | 03.06.2019 |
| 8 | MGF Motors Ltd | V/ST/37/294/2018 ADJ | 25/2019 | 12.03.19 |
| 9 | Skyline Builders | V/ST/37/16/2020 ADJ | 15/2020/ST | 19.03.2020 |
| 10 | Sashidhara Shenoy And Brothers | V/ST/37/214/2018 ADJ | 06/2019 | 19.02.19 |
| 11 | Platino Classic Motors (I) Pvt. Ltd. | V/ST/30/50/2017 | 17/2016-ST | 11.02.2016 |
| 12 | Cochin Port Trust | V/ST/15/252/2016 ST Adj. | 220/2016 | 21.04.2016 |
| 13 | Key Institute | V/ST/15/236/2014 ST Adj. | 241/2014 | 16.10.2014 |
| 14 | KITCO Ltd. | V/ST/15/40/2015 ST Adj. | 60/2015 | 7.04.2015 |
| 15 | MIR Holistics | V/ST/15/279/2015 ST Adj. | 258/2016 | 13.05.2016 |
| 16 | Reyami Interiors | INVDGCEICZU 20/2015 | 012/2015 | 31.03.2015 |
| 17 | IOCL | V/15/27/06/2017 Cex Adj. | 03/2019/CE | 06.12.2019 |

(viii) **Files transferred to Shri. Romi Pynadan, Assistant Commissioner, Central Tax & Central Excise, Chalakudy Division.**

| Sl No | Name of Party | File No | SCN No | Date |
|---|---|---|---|---|
| 1 | Penna Cement Industries Ltd | V/ST/37/19/2020 Adj | 30/2019 | 04.12.2019 |

Further correspondence in this regard may be taken up with Ernakulum Division. After completion of adjudication of the above files, the same may be handed over to Ernakulam Division under intimation to this office.

2/2/2021

**(Shyam Raj Prasad)**
**Chief Commissioner**

**To**

**The concerned Assistant/Deputy Commissioners.**

**Copy to:**

1. **The Principal Commissioner, Central Excise & Central Tax, Cochin.**
2. **The Joint Commissioner (Adj), Central Excise & Central Tax, Cochin.**
3. **The Deputy Commissioner, Central Excise & Central Tax ,Ernakulam Division.**