

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 27.8.2015.

CORAM

THE HON'BLE MR.JUSTICE V.RAMASUBRAMANIAN
AND
THE HON'BLE MR.JUSTICE T.MATHIVANAN

C.M.A.No.2380 of 2010

Commissioner of Central Excise,
Chennai III Commissionerate,
121, Uthamar Gandhi Salai,
Nungambakkam, Chennai-34.

...Appellant

vs.

1. M/s.Comstar Automotive Technologies Private Limited (Formerly known as Visteon Power Train Control Systems India Pvt. Ltd.), Keelakaranai Village, Chengalpet 603 204.
2. Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, 1st Floor, Shastri Bhavan Annexe, 26, Haddows Road, Chennai 600 006.

...Respondents

Civil Miscellaneous Appeal against the order dated 04.12.2009 in final order No.1875/2009 on the file of the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Chennai - 600 006, arising against the order dated 18.07.2008 in Appeal No.48 of 2008 passed by the Commissioner of Central Excise (Appeal), Chennai, which was preferred against the order in Original No.7 of 2008 dated 18.02.2008 passed by the Assistant Commissioner of Central Excise, Tambaram Division.

For appellant : Mr.T.Chandrasekaran

For R1 : Mr.Raghavan Ramabadran

JUDGMENT

(Judgment of the Court was delivered by V.RAMASUBRAMANIAN, J.)

This appeal is by the Revenue, challenging an order passed by the CESTAT.

2. Heard Mr.T.Chandrasekaran, learned counsel for the appellant and Mr.Raghavan Ramabadran, learned counsel for the first respondent.

3. The Revenue raised, in this appeal, a question as to whether the credit claimed by the assessee on the service tax paid towards rent-a-cab service was valid or not and the same has already been decided in favour of the very same assessee in C.M.A.No.2864 of 2010 by judgment dated 26.2.2015. Therefore, following the said judgment, the question of law raised in this appeal is answered in favour of the assessee. The civil miscellaneous appeal ***stands Dismissed**. No costs.

Sd/-

Assistant Registrar (CS-III)

**Corrected as per order
dated 28.03..2016 and
made herein.**

Sd/-

**Assistant Registrar (CS II),
04.06.2016**

//True Copy//

Sub Assistant Registrar

ssk.

To

1. Customs, Excise & Service Tax
Appellate Tribunal, Chennai.
2. The Assistant Commission of Central Excise,
Tambaram Division,
Chennai.

3. The Commissioner of Central
Excise (Appeals)
Chennai.

4. Customs, Excise & Service Tax
Appellate Tribunal,
South Zonal Bench,
1st Floor, Shastri Bhavan Annexe,
26, Haddows Road,
Chennai 600 006.

To be Substituted to the
order already despatched
on 11.12.2015

1 CC to Mr.T.Chandrasekaran, Advocate SR.No. ***19142**

1 CC to Mr.Lakshmi Kumaran, Advocate SR.No. ***20343**

C.M.A.No.2380 of 2010

CNR (CO)
PSI (17.11.2015)
kra 07.04.2016



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