

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.3.2016

CORAM :

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN
AND

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

Civil Miscellaneous Appeal No.456 of 2016
and

CMP.No.3459 of 2016

M/s.Artemis India Pvt.Ltd., rep.by its
Managing Director Mr.A.Surendraraj ... Appellant

Vs

1. The Customs, Excise and Service Tax
Appellate Tribunal, Shastri Bhavan,
Chennai-6.
2. The Commissioner of Service Tax,
Chennai II Commissionerate,
Chennai-40. Respondents

APPEAL under Section 35G of the Central Excise Act, 1944
against the order dated 16.10.2015 made in Misc.Order No.41317
of 2015 in ST/S/ 41374/2014 in ST/41150/2014 on the file of the
first respondent herein.

For Appellant : Mr.J.V.Niranjan
for M/s.J.V.Niranjan & Associates

For Respondent-2 : Mr.A.P.Srinivas

Judgment was delivered by V.RAMASUBRAMANIAN, J

The assessee has come up with the above appeal, challenging
an order of the Tribunal, directing the assessee to make a
deposit of the entire amount of service tax to the tune of
Rs.1,09,91,890/- on or before 18.1.2016.

2. Heard Mr.J.V.Niranjan, learned counsel for the appellant.
Mr.A.P. Srinivas, learned Standing Counsel takes notice for the
second respondent.

3. It appears that the Tribunal fixed 16.10.2015 as the date for hearing the miscellaneous application for stay and waiver. On 15.10.2015, the learned counsel for the appellant circulated a letter that he was not well. But, the Tribunal proceeded to pass orders on 16.10.2015.

4. The letter dated 15.10.2015 is filed before us. The order dated 16.10.2015 shows his non appearance. Therefore, we are of the considered view that one opportunity can be granted to the appellant.

5. Accordingly, the civil miscellaneous appeal is allowed, the order of the Tribunal is set aside and the Tribunal is directed to fix date for hearing of the miscellaneous application, inform the learned counsel for the appellant (new counsel) in advance, hear the application on merits and dispose it of in accordance with law. No costs. Consequently, the above CMP is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

RS

To

1.The Customs,
Excise and Service Tax Appellate Tribunal,
Shastri Bhavan,
Chennai-6.

2.The Commissioner of Service Tax,
Chennai II Commissionerate,
Chennai-40.

+2cc's to Mr.J.V.Niranjan, Advocate, S.R.No.13956
+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.14443

CMA.No.456 of 2016
&
CMP.No.3459 of 2016

EV(CO)
CA(07/03/2016)