

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 11/7/2016

C O R A M

The Honourable Mr.Justice S.Manikumar
and
The Honourable Mr.Justice D.Krishnakumar

Civil Miscellaneous Appeal No.4111 of 2008

Commissioner of Service Tax
No.692 MHU Complex
Anna Salai
Nandanam
Chennai 600 035.

Appellant/Respondent

Vs

1. M/s.Dollar Company (P) Ltd
No.323 Thambu Chetty Street
Chennai 600 001.

2. Custom, Excise and Service Tax
Appellate Tribunal
South Zonal Bench
Shasthri Bhawan Annexe
I Floor
No.26 Haddows Road
Chennai 600 006.0

Respondents/Appellant

Prayer: Appeal filed under Section 35 G of the Central Excise Act, 1944 against the Final Order No.379 of 2008 dated 23/4/2008 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For appellant : Mr.A.P.Srinivas
Senior Standing Counsel

For respondent : No appearance for R.1

Tribunal for R.2.

J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

This Appeal has been filed against the Final Order No.379 of 2008 dated 23/4/2008 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench at Chennai.

2. The substantial questions of law raised in the instant appeal are:-

"Whether the Hon'ble Tribunal is correct in holding that

(i). Any amendment making the recipient of Clearing and Forwarding Service liable to pay tax on such service and

(ii). There are no charging provisions under the Finance Act 1994 for collection of Service Tax from the recipient of clearing and forwarding agents since 16.10.98."

3. On this day, when the matter came up for hearing, Mr.A.P.Srinivas, learned Standing Counsel appearing for the Department submitted that on the basis of the instructions given in Circular No.I/10/10/2016 Legal, dated 21/3/2016, appellant department has instructed him to withdraw the appeal.

4. Placing on record the above submission, while dismissing the Civil Miscellaneous Appeal No.4111 of 2008, as withdrawn, substantial questions of law raised are left open. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS III)

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Sub Assistant Registrar

mvs.

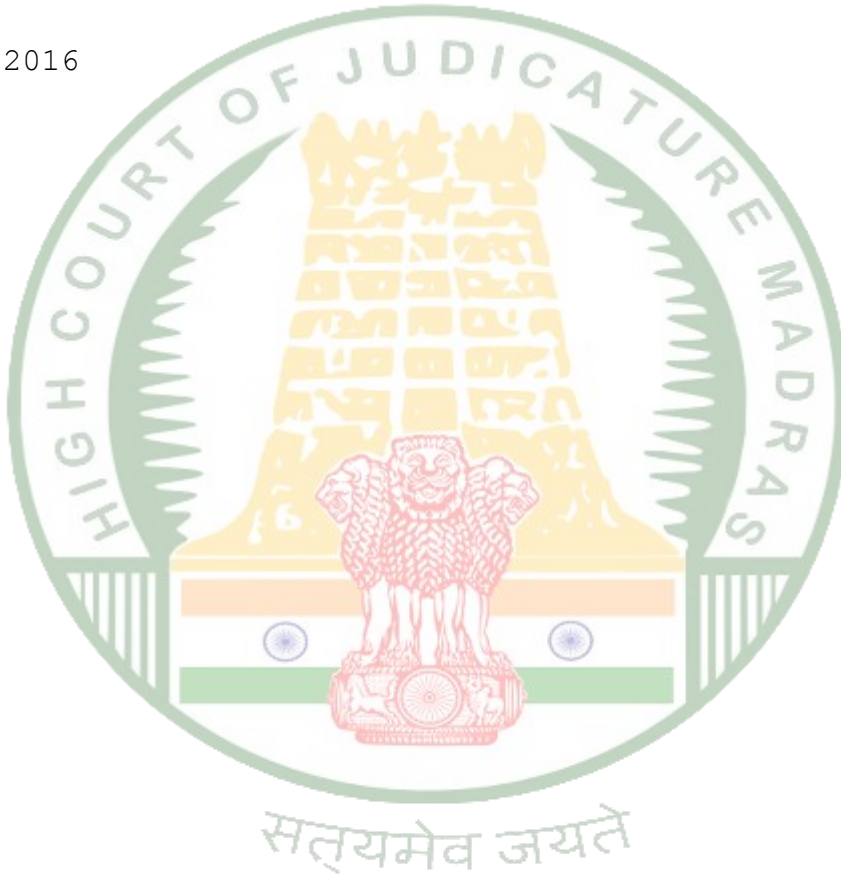
To

1. Customs, Excise and Service Tax Appellate Tribunal
South Zone Bench
Shastri Bhavan Annexe
I Floor, 26 Haddows Road
Chennai 600 006.

1 cc to Mr.A.P.Srinivas, Advocate, sr.38744

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