

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 9.2.2017

C O R A M

THE HON'BLE MR. JUSTICE HULUVADI G. RAMESH
AND
THE HON'BLE Dr. JUSTICE ANITA SUMANTH

Civil Miscellaneous Appeal No.112 of 2017
and
C.M.P.No.870 of 2017

M/s.SPIC Limited,
rep. by Mr.S.Saravanan,
Deputy Manager (Finance),
No.88, SPIC House,
Anna Salai, Guindy,
Chennai 600 032. Appellant/Appellant

Vs

1. The Customs Excise and Service
Tax Appellate Tribunal,
South Zonal Bench,
26, Sastri Bhavan Annexe Building,
Haddows Road
Chennai 600 006.
2. The Commissioner of Service Tax,
Commissionerate-III,
Newry Towers, No.2054-I,
II Avenue, 12th Main Road,
Anna Nagar, Chennai 600 040 Respondents/Respondents

Prayer:- Civil Miscellaneous Appeal filed under Section 130A
of the Customs Act, 1962 against the Final Order No.42138 of
2016 dated 7.11.2016 on the file of the CESTAT, Chennai.

For Appellant : Mr.Mazoor for S.Murugappan

For R1 and R2 : Mrs.Hema Muralikrishnan

J U D G M E N T

This appeal is filed by the assessee challenging the
final order dated 7.11.2016, passed by the Customs Excise &
Service Tax Appellate Tribunal (CESTAT) dismissing the
petition to condone the delay and the main appeal.

2. Heard the learned counsel appearing for either
side.

3. The matter relates to allowability of Cenvat
Credit. As against the order in original, it appears that the

appellant had preferred appeal, of course with a delay of 21 days which is sought to be contended as an administrative one. On mere technicalities, the assessee should not be penalised. Therefore, the delay is condoned and the matter is remanded to the Tribunal for disposal of the appeal afresh, on merits and in accordance with law. The civil miscellaneous appeal is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-

Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To

1. The Customs Excise and Service
Tax Appellate Tribunal,
South Zonal Bench,
26, Sastri Bhavan Annexe Building,
Haddows Road
Chennai 600 006.
2. The Commissioner of Service Tax,
Commissionerate-III,
Newry Towers, No.2054-I,
II Avenue, 12th Main Road,
Anna Nagar, Chennai 600 040.

+1cc to Mr.Hema Muralikrishnan, Advocate SR. 8799

+1cc to Mr.S. Murugappa Advocate SR. 8575/17

C.M.A.No.112 of 2017

SR(CO)
VR(2/03/2017)

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