

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER  
And  
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

C.M.A.No.1400 of 2017

and C.M.P.No.7465 of 2017

Vaigai Canteen  
No.47, West Perumal Maistry Street,  
Madurai - 625 001. ... Appellant/Appellant

Vs.

The Commissioner of Customs,  
Central Excise & Service Tax,  
No.1, Williams Road, Cantonment,  
Tiruchirappalli - 620 001. ... Respondent/Respondent

Appeal filed under Section 35G of the Central Excise Act, 1944, against the order dated 09.02.2017 passed in Final Order No.40247 of 2017, by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench at Chennai.

For Appellant : Mr.S.Murugappan

J U D G M E N T

(Judgment of the Court was delivered by RAJIV SHAKDHER,J.)

1. Mr.Murugappan, learned counsel for the appellant, says that, even though, the appellant had raised a dispute, which is evident from the grounds taken in the appeal, filed before the Tribunal, with regard to his exigibility to tax, the impugned judgment of the Customs, Excise and Service Tax Appellate Tribunal sustains the payment of tax, on the ostensible ground that there was "no dispute" with regard to the same.

2. We find that the Tribunal has said so in so many words by observing that there was no dispute with regard to the fact that catering services, provided by the appellant, were taxable.

3. In view of the said observation in the impugned judgment, we called upon Mr.Murugappan to indicate whether he would like to file a review petition.

4. Mr.Murugappan, after some arguments, says, that he would withdraw the appeal and prefer a review petition before the Tribunal.

5. Accordingly, the captioned appeal is dismissed as withdrawn, as prayed for, with a liberty to prefer a review petition before the Tribunal.

6. The Tribunal will dispose of the review petition, if filed, in accordance with law.

7. Consequently, the connected miscellaneous petition is closed.

Sd/-  
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

sl

To

1. The Customs, Excise and Service Tax Appellate Tribunal,  
South Zonal Bench at Chennai.

+1cc to Mr.S. Murugappan, Advocate Sr. 25556

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RK (CO)  
VR(27/4/2017)

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