

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 20.06.2017
CORAM

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

C.M.A.No.103 of 2015
and M.P.No.1 of 2015

M/s.Shanthi Builders,
Sorathur, Vallam Post,
Panruti Taluk,
Cuddalore.

... Appellant

Vs.

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

2. The Commissioner of Central Excise,
Puducherry Commissioner.

... Respondents

Prayer : Appeal filed under Section 35G of the Central Excise Act, 1944, read with Section 83 of the Finance Act, 1994, against the Final Order No.40634/2014 (ST/40611/2014) dated 25.09.2014, passed by the first respondent against the order passed by the commissioner of Central Excise (Appeals) Chennai order in Appeal No.62/14(P) dated 04.03.2014 against the order passed by the Assistant Commissioner of Central Excise, Cuddalore in order-in-Original No.04/2012 ST dated 26/07/2012.

* * *

For Appellant : Mr.K.Jayachandran

For Respondents : Ms.Hema Muralikrishnan,
Standing Counsel for R2

R1 - Tribunal

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J U D G M E N T

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

1. After some arguments, learned counsel for the appellant says, that since, limitation is in his way, he cannot, but concede that the order of the Tribunal cannot be assailed on that ground.

2. Therefore, learned counsel seeks to withdraw the appeal with liberty to assail the Show Cause Notice (in short, "SCN") on the ground that the same could not have been issued, in view of the value of the taxable services, being below Rs.4,00,000/-.

2.1. For this purpose, learned counsel for the appellant, draws our attention to Notification No.6/2005-S.T., dated 01.03.2005, as amended by Notification No.8/2008-S.T., dated 01.03.2008.

3. In view of the aforesaid circumstances, the appeal is dismissed as withdrawn with liberty to the appellant to assail the SCN, if, he is otherwise entitled to in law. Resultantly, pending application shall stand closed. There shall, however, be no order as to costs.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

1.The Registrar

The Customs Excise and Service Tax

Appellate Tribunal,

Shastri Bhavan Annexe,

Chennai.

2.The Commissioner of Central Excise

Puducherry Commissioner

3.The Commissioner of Central Excise Appeals
26/1 Mahatma Gandhi Marg, Nungambakkam
Chennai-34

4.The Assistant Commissioner of Central Excise
1 Vallalar Nagar, Manjakuppam
Cuddalore 607 001

+1 cc to M/s.Hema Muralikrishnan Advocate sr 43380
+1 cc to M/s.K.Jayachandran Advocate sr 43746

C.M.A.No.103 of 2015

rj(co)
aa04/07/2017



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