

In the High Court of Judicature at Madras

Dated: 22.06.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER
and
The Honourable Mr.JUSTICE R.SURESH KUMAR

C.M.A.Nos.1780 to 1782 of 2017

M/s.Amnet Systems Private Ltd.,
No.501, JVL Plaza I Floor,
Anna Salai, Teynampet,
Chennai - 600 018.

..... Appellant in the above C.M.As/Appellant

Vs.

1. The Commissioner of Service Tax,
Service Tax III Division, Newry Tower,
Ground Floor, Plot No.2054, I Block,
12th Main Road, Anna Nagar,
Chennai - 600 040.

..... Respondent in the above C.M.As/Respondent

APPEALS under Section 35G of the Central Excise Act, against
the final order dated 08.11.2016 made in Final Order No.42164 to
42166 of 2016 on the file of the Customs, Excise and Service Tax
Appellate Tribunal, Chennai.

For Appellant : Mr.K.Jayachandran

For Respondents : Mr.A.P.Srinivas

C O M M O N J U D G M E N T

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

1. The captioned appeals are directed against the common
judgment and order of the Customs, Excise and Service Tax
Appellate Tribunal (in short, 'the Tribunal'), dated 08.11.2016.

2. To be noted, apart from C.M.A.No.1780 of 2017, the other
two (2) appeals, which are placed before us, have, some how, not
been shown in the cause list.

2.1. Mr.A.P.Srinivas, counsel for the Revenue, affirms the position that all the three (3) appeals assail the aforementioned common order of the Tribunal dated 08.11.2016.

3. We may also note that the appellant had filed a rectification application with the Tribunal, which was dismissed vide order dated 21.2.2017.

3.1. Strictly speaking, according to us, the said order, ought to have also been assailed.

4. However, having regard to the fact that, even according to Mr.A.P.Srinivas, the issues arising out of the main order dated 08.11.2016, are covered against the Revenue, by virtue of a judgment rendered by us on 10.04.2017, passed in C.M.A.No.860 of 2017, titled: Commissioner of Service Tax-III v. Customs, Excise and Service Tax Appellate Tribunal and another, we are inclined to allow the appeals and set aside the impugned judgment dated 08.11.2016.

5. Since, the main order has been set aside, quite clearly, the subsequent order has been rendered inefficacious.

6. The captioned appeals are disposed of in the aforesaid terms. However, there will be no order as to costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1. The Commissioner of Service Tax,
Service Tax III Division, Newry Tower,
Ground Floor, Plot No.2054, I Block,
12th Main Road, Anna Nagar,
Chennai - 600 040.
2. The Customs, Excise and Service Tax Appellate Tribunal,
Chennai.

+1cc to Mr.K.Jachandran, Advocate SR.No.43745
+1cc to Mr.A.P.Srinivas, Advocate SR.No.44311

C.M.A.Nos.1780 to 1782 of 2017

NM(CO)
GN(06/07/2017)