

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.2.2017

C O R A M

THE HON'BLE MR.HULUVADI G. RAMESH, ACTING CHIEF JUSTICE
AND

THE HON'BLE Dr. JUSTICE ANITA SUMANTH

Civil Miscellaneous Appeal No.446 of 2011
and

M.P.No.1 of 2011

M/s.Shasun Pharmaceuticals Ltd.,
Mathur Road,
Periyakalapet,
Puducherry 605 104.

... Appellant

vs

1. Customs, Excise and Service Tax
Appellate Tribunal,
Shastri Bhavan,
26 Haddows Road, Chennai 600 006.

2. The Commissioner of Central Excise,
Puducherry Commissionerate,
Puducherry.

... Respondents

Prayer:- Civil Miscellaneous Appeal filed under Section 35G of the Central Excise Act, 1944, against the Final Order No.653 of 2010 dated 18.6.2010 on the file of the CESTAT, Chennai.

For Appellant : Mr.G.Natarajan

For R2 : Mr.A.P.Srinivas

JUDGMENT

(Judgment of the Court was delivered by Dr.Anita Sumanth, J.,)

The parties agree that the issue matter relates to taxability of service under the head 'Outdoor Catering Service' stands covered by judgment of this court in C.M.A.No.3185 of 2010 as well as Commissioner of Central Excise, Chennai-III. V.

Bharath Heavy Electricals Ltd. (2016 (42) S.T.R. 815).
Accordingly, the questions of law are answered in favour of the
assessee and against the revenue and the appeal stands allowed.
No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

ssk.
To

1. Customs, Excise and Service Tax
Appellate Tribunal,
Shastri Bhavan,
26 Haddows Road, Chennai 600 006.

2. The Commissioner of Central Excise,
Puducherry Commissionerate,
Puducherry.

+1cc to Mr.S.Jaikumar, Advocate Sr.10329
+1cc to Mr.A.P.Srinivas, Advocate Sr.10694

C.M.A.No.446 of 2011

sk[co]
srg 27/03/2017

सत्यमेव जयते

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