

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.9.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.1509 of 2015

Commissioner of Service Tax-II,
Anna Nagar, Chennai-40. ...Appellant

Vs

M/s.A.F.Ferguson & Company,
T.Nagar, Chennai-17. ...Respondent

APPEAL under Section 35G of the Central Excise Act, 1944
against final order No.40897/2014 on the file of the Customs,
Excise and Service Tax Appellate Tribunal, South Zonal Bench,
Chennai dated 27.11.2014.

For Appellant : Mrs.Hema Muralikrishnan, SSC
For Respondent : Mr.A.Jenasenan

Judgment was delivered by T.S.SIVAGNANAM, J

The appeal by the Revenue has been directed against the
final order passed by the Customs, Excise and Service Tax
Appellate Tribunal dated 27.11.2014. The appeal has been
admitted on 06.8.2015 on the following substantial questions of
law :

“(i) Whether the CESTAT was right in
holding that the respondent was entitled to
exemption from 16.10.1998 to 31.7.2002 under
Notification No.59/98-ST dated 16.10.1998
for the services rendered under the category
Management Consultant through the said
taxable service was not performed in their
professional capacity ? And

(ii) Whether the CESTAT was right in
holding that in view of the amending
Notification No.15/ 2002-ST dated 1.8.2002,
services under the said category could be
subjected to levy only from 1.8.2002 ?”

2. The learned Senior Standing Counsel for the appellant seeks permission to withdraw the above appeal based on the Board's monetary policy circular. She would submit that on account of the monetary limit in this appeal, which is lesser than the threshold fixed by the Board's circular dated 11.7.2018, she has been instructed to withdraw the appeal.

3. The said submission of the learned Senior Standing Counsel for the Revenue is placed on record. The above civil miscellaneous appeal is dismissed as withdrawn and the substantial questions of law framed in this appeal are left open. No costs.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

RS

To

1. The Customs,
Excise and Service Tax Appellate Tribunal,
South Zonal Bench,
No.26, Sastri Bhavan Annexe Building,
Haddows Road,
Chennai-6.

2.The Commissioner of Service Tax-II,
No.2054-I, 2nd Avenue 12th Main Road,
Anna Nagar, Chennai - 600 040.

+1cc to Mrs.Hema Murali Krishnan, Advocate, S.R.No.62720

CMA.No.1509 of 2015

SS(CO)

rrs 05/10/2018

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