In the High Court of Judicature at Madras

Dated : 05.9.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.1555 of 2015

Commissioner of Service Tax II,
12th main Road,
Anna Nagar, Chennai-40. ...Appellant

Vs

M/s.S.B.Billimoria & Co., Chennai-35. ...Respondent
No.672 Temple Towers,
II Floor,
Annasalai.

APPEAL under Section 35G(2) of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 against final order No.40896/2014 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai dated 27.11.2014, against the order in appeal A.No.32/2005(m-ST) dated 26/07/2005 of the Commissioner of Central Excise(Appeals), Chennai, against the order of The Deputy Commissioner of Service Tax, Chennai dated 31/01/2005.

For Appellant : Mrs.Hema Muralikrishnan, SSC
Respondent : Not ready in notice

Judgment was delivered by T.S.SIVAGNANAM,J

Heard the learned counsel for the appellant.

2. This 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.

3. This appeal has been admitted on 31.7.2015 on the following substantials question of law :

(2)

"i. Whether the Tribunal 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 categories Man Power Recruitment Agency and

Management Consultant though the said taxable services were not performed in their professional capacity ? And

ii. Whether the Tribunal was right in holding that in view of amending Notification No.15/2002-ST dated 01.8.2002, services under the said categories could be subjected to levy only from 01.8.2002 ? ”

4. The learned Senior Standing Counsel for the appellant had given a letter dated 23.8.2018 to the Registry seeking to list the above appeal for withdrawal based on the Board's monetary policy circular. He would state 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, he has been instructed to do the needful to withdraw the appeal.

5. The letter given by the learned Senior Standing Counsel for the appellant dated 23.8.2018 is placed on record, this civil miscellaneous appeal is dismissed as withdrawn and the substantial questions of law framed for consideration in this appeal are left open.

Sd/-
Assistant Registrar(CS VII)

//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 Central Excise(Appeals)Chennai-34.

3.The Deputy Commissioner of Service Tax,
Service Tax Commissionerate, Chennai.

+1cc to Mrs.Hema Muralikrishnan, Advocate sr.no.61468

CMA.No.1555 of 2015

rji(co)
nr 27/09/2018