IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.06.2019

CORAM

THE HONOURABLE DR. JUSTICE VINEET KOTHARI
and
THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN

C.M.A.Nos.124 to 126 of 2013

Commissioner of Central Excise and Service Tax,
Large Taxpayer Unit,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai 600 101. ...Appellant in all C.M.As/Applicant

vs

M/s.Turbo Energy Ltd.,
67, Chamiers Road,
Chennai 600 028. ...Respondent in all C.M.As./ respondent

Common Prayer: Civil Miscellaneous Appeals filed under Section 35G of Central Excise Act, 1944, against the Final Order Nos.739, 740 and 741 of the Common Final Order No.738-741/2010 dated 05.07.2010 passed by the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, Chennai in Appeal No.E/20-23/2007.

For Appellant in all CMAs. : Mr.A.P.Srinivas, Senior Standing Counsel
For Respondent in all CMAs. : Mr.S.Murugappan

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

(Judgment of the Court was delivered by Dr.Vineet Kothari,J.)

These civil miscellaneous appeals are admitted on the following substantial question of law by order dated 22.02.2013:

"Whether the Tribunal was right in including Air/Rail ticket booking services in the scope of the term 'input service' defined in Rule 2(I) of the CENVAT Rules, 2004 without examining whether it was a service used directly or indirectly in or in relation to the manufacture of final products or used directly or indirectly in or in relation to the clearance of final products especially when the Hon'ble Supreme Court in the case of Solaris Chemtech reported in relation to' would refer to an essential process or activity and in the case of Maruti Suzuki Ltd. reported in 2009 (240) E.L.T. 641 (S.C.) has held that the expression 'in or in relation to the manufacture' is the substantive/specific and crucial requirement of the definition?"

2. Learned Senior Standing counsel for the appellant in these appeals seeks permission of this Court to withdraw all these appeals based on the Board's monetary policy Circular. He would submit that on account of the monetary limit in these appeals, which is lesser than the threshold fixed by the Board's Circular dated 11.07.2018, he may be permitted to withdraw all these appeals. He has also made an endorsement to that effect in the bundle.

3.Learned counsel for the respondent has no objection for withdrawing these appeals.

4.In view of the aforesaid, all the Civil Miscellaneous Appeals filed by the Revenue are dismissed as withdrawn, keeping open the substantial question of law for determination in an appropriate case. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vri

To
Commissioner of Central Excise and Service Tax,
Large Taxpayer Unit,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai 600 101.

2.The Customs, Excise and Service Tax Appellate Tribunal,
Chennai

+1cc to Mr.S.Murugappan , Advocate SR.No.53227
+1cc to Mr.A.P.Srinivas, Advocate SR.No. 53793

C.M.A. Nos.124 to 126 of 2013
A.SK(06/08/2019)