IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.11.2019

CORAM :

The Hon'ble Mr.JUSTICE Dr.VINEET KOTHARI

AND

The Hon'ble Mr.JUSTICE C.SARAVANAN

C.M.A No.4059 of 2019

Commissioner of GST & Central Excise,
Chennai Outer, No.2054-I, II Avenue,
12th Main Road, Anna Nagar,
Chennai -600 040 .. Appellant

-vs-

The Commissioner Ranipet Municipality,
Railway Station Road,
Ranipet 632 401
Tamil Nadu .. Respondent

Civil Miscellaneous Appeal filed under Section 35G of Central Excise Act, 1994 against the Final Order No.42133 of 2018 dated 19.07.2018 of the Customs, Excise and Service Tax Appellate Tribunal, Chennai.

For Appellant : Mr.T.R. Senthilkumar
Sr. Standing Counsel

JUDGMENT

(Judgment of the Court was delivered by Dr.VINEET KOTHARI, J.,)

By the impugned order of the learned Customs, Excise and Service Tax Appellate Tribunal, Chennai dated 19.07.2018, the learned Tribunal has only disposed of the Appeal for statistical purpose by observing that the issue relating to imposition of Service Tax on the rental of the immovable property is pending before the Hon'ble Supreme Court with a liberty to the parties to file for revival of the appeal once the Hon'ble Supreme Court pronounces the Judgment. The relevant portion of the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai dated 19.07.2018 are quoted hereunder for ready reference:-

> " 5.3 Discernibly, the Hon'ble Supreme Court has found it proper to defer decisions in these matters awaiting the judgment of the nine Judge Bench in Mineral Area Development Authority and Others (supra). Viewed in this light, we

are of the considered opinion, that in the interests of justice, all these appeals should be kept in abeyance pending the decision of the Hon'ble Supreme Court in all the three cases referred to supra, namely UTV News Ltd. (supra), Home Solutions Retails India Ltd. (supra) and Ritika Pvt. Ltd. (supra), since the final outcome therein will have a translational impact and affect the decision in all such matters as covered in these appeals.

6. We, therefore, hold that it would be appropriate and prudent to close the files in respect of all these appeals for the purpose of statistics. So ordered. We, however make it clear that the appeal number and year already assigned to these cases shall remain unchanged, that any interim/stay order passed earlier in these cases shall continue on record and that the matters are closed only for statistical purpose. In this regard, we also draw sustenance from Tribunal's Larger Bench decision vide Final Order No.A/10843/2018 dated 26.4.2018 in the case of Small Industries Development Bank of India Vs CST, Ahmedabad. Both sides are at liberty to file application before the Tribunal to reopen the matter pursuant to the outcome of the aforesaid matter by the Hon'ble Supreme Court or in case of any other change of circumstance. In the result, the appeals are disposed of as files closed for purpose of statistics.

2. We do not find any question of law arising in the present appeal. Accordingly, the Civil Miscellaneous Appeal is disposed of. No costs.

Sd/-

Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

sr

To

1.Commissioner of GST & Central Excise,
  Chennai Outer, No.2054-I, II Avenue,
  12th Main Road, Anna Nagar,
  Chennai -600 040

2.The Commissioner Ranipet Municipality,
  Railway Station Road,
  Ranipet 632 401
  Tamil Nadu

+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No. 97437

C.M.A.No.4059 of 2019

CP(CO)
GN(30/12/2019)