

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.10.2020

CORAM

THE HONOURABLE DR.JUSTICE VINEET KOTHARI
AND
THE HONOURABLE MR.JUSTICE M.S.RAMESH

C.M.A.Nos.170 and 3369 of 2013
and
M.P.Nos.1 of 2013 (2 Numbers)

CMA No.170/2013

M/s.LCS City Makers P. Ltd.
No.17 A Seethammal Road,
Alwarpet, Chennai 600 018. Appellant

Versus

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

2. The Commissioner of Service Tax,
692 Anna Salai, Chennai 600 035. ... Respondents

CMA 3369/2013

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

...Appellant

Versus

M/s.LCS City Makers Private Limited,
No.17A, Seethammal Road,
Alwarpet, Chennai 600 018.

...Respondent

Prayer: Civil Miscellaneous Appeal No.170 of 2013 filed under Section 35G of Customs Act, 1962 against the Final Order No.507 of 2012 dated 3.5.2012 and Miscellaneous Order No.737 of 2012 dated 8.8.2012 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai in Appeal No.ST/774/2010.

Civil Miscellaneous Appeal No.3369 of 2013 filed under Section 35G(2) of Central Excise Act, 1944 read with Section 83 of Finance Act, 1994 against the Final Order No.507 of 2012 dated 3.5.2012 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai.

For Assessee/Appellant in
CMA 170/2013 &
Respondent in CMA 3369/2013 : Mr.M.Karthikeyan

For Revenue/Respondents in
CMA 170/2013 &
Appellant in CMA 3369/2013 : Mr.V.Sundareswaran,
Senior Standing Counsel

COMMON JUDGMENT

(Judgment of the court was made by Dr.VINEET KOTHARI, J.)

Learned counsel for the Assessee Mr.M.Karthikeyan submits that the Assessee has availed the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and due Certificate for that has been issued by the Respondent Department on 12.2.2020, which has been placed at page 11 of the Application for withdrawal of the Appeal in C.M.A.No.170 of 2013. He further submits that the Cross Appeal filed by the Revenue in C.M.A.No.3369 of 2013 also deserves to be withdrawn by the Department in view of the provisions of the said Scheme.

2. Mr.V.Sundareswaran, learned Senior Standing Counsel appearing for the Respondent/Revenue has no objection for the same.

3. Accordingly, in view of the Scheme having been availed by the Assessee, the Appeals arising out of the Order passed by the learned Tribunal dated 3.5.2012 in Appeal No.ST/774/2010 and the subsequent order dated 8.8.212 passed on the Application for Rectification are dismissed as withdrawn. No costs. Consequently, the connected Miscellaneous Petitions are also dismissed.

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 Service Tax,
692 Anna Salai, Chennai 600 035.

3. Commissioner of Service Tax,
"Newry Towers", No.2054-I, 2nd Avenue,
12th Main Road, Anna Nagar, Chennai 600 040.

+1cc to Mr.V.Sundareswaran, Advocate Sr.34286

C.M.A.Nos.170 & 3369 of 2013

ln[co]
srg 28/12/2020