IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.01.2020
CORAM:
THE HONOURABLE DR.JUSTICE VINEET KOTHARI
and
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
C.M.A.Nos.450 and 451 of 2017

COMMISSIONER OF CENTRAL EXCISE
AND SERVICE TAX LARGE TAXPAYER UNIT
1775 JAWAHARLAL NEHRU INNER RING RD
ANNANAGAR WESTERN EXTN
CHENNAI 600 001 ... Appellant in both CMAs/ Respondent

Vs

M/S HYUNDAI MOTOR INDIA LTD
PLOT NO.H-1 SIPCOT INDUSTRIAL PARK
IRRUNGATTUKOTTAI SRIPERUMBUDUR
KANCHEEPURAM DT. ... Respondent in both CMAs/ Appellant

Common PRAYER: Civil Miscellaneous Appeal filed under section 35G of Central Excise Act, 1944 to set aside the impugned Final Order NO.40361 and 40362 of 2015 dated 07/04/2015 on the file of the CESTAT and arising or order-in-Original No.18/2015 dated 30.12.2005 and OIO.No.11/2006 dated 10.05.2006 passed by the Commissioner of Central Excise, Chennai-IV and CST Chennai.

For appellant : Mr.A.P.Srinivas, Senior Standing Counsel in both CMA

For respondents : Mr.S.Muthuvenkataraman in both CMA

COMMON JUDGMENT
(made by DR.VINEET KOTHARI, J.)

These appeals have been filed by the Revenue against the short order of the learned Customs, Excise and Service Tax Appellate Tribunal, ('CESTAT' for short) South Zone, Chennai, dated 7 April 2015, on the issue of CENVAT credit incurred by the Assessee - M/s.Hundai Motor India Ltd., against services received from foreign service provider.

2. The learned CESTAT has merely referred to two judgments In paragraph 2 of the order and has concluded that the Assessee

was entitled to such CENVAT Credit.

3. We are rather dismayed at the tenor of the cryptic orders written by the CESTAT in such matters. The Tribunal being the final fact finding body, is duty bound to discuss relevant facts of the case and issues, arising in such facts, and then only, discussing the relevant laws, including the case laws and giving its own reasons, it can reach a particular conclusion. We cannot sustain these types of orders passed by the final fact finding body and therefore, the present appeal of the Revenue is allowed, setting aside the order of the learned Tribunal dated 7 April 2015. The matter is remanded back to the learned Tribunal for deciding the case of the Assessee afresh, and for passing a detailed speaking order. There is no order as to costs in these appeals.

Sd/-
Asst.Registrar (CS VI)

/true copy/
Sub Asst. Registrar

tar
To

The Customs, Excise and Service Tax Appellate Tribunal
South Zone,
Chennai

2.The Commissioner of Central Excise
and Service Tax Large Taxpayer Unit
1775 Jawaharlal Nehru inner Ring Road
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