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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.10.2021

CORAM :

THE HON'BLE MR. JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE SATHI KUMAR SUKUMARA KURUP

C.M.A. No.1456 of 2013

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

... Appellant

Vs.

M/s D&B TransUnion Analytic and
Decision Services Private Limited,
Prince Info City, 9th Floor,
Plot No.286/1, Rajiv Gandhi Salai,
Kandanchavadi, Chennai-600 096.

... Respondent

Civil Miscellaneous Appeal filed under Section 35G(2) of Central Excise Act 1944 read with Section 83 of the Finance Act, 1994 as against Final Order No.802/12 dated 16.07.2012 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.V.Sundareswaran, SSC

For Respondent : Mr.K.Magesh

Judgment was delivered by T.S. SIVAGNANAM, J

The above appeal has been filed against the final order in F.O.No.802/ 2012 dated 16.7.2012 on the file of Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

2. We have heard the learned Senior Standing Counsel appearing for the appellant and the learned counsel appearing for the respondent.

3. The above appeal has been admitted on 27.6.2013 on the following substantial question of law :

"Whether the CESTAT was correct in
dismissing the appeal filed by the



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Department without considering the plea as to the necessity of possessing a registration certificate for availing CENVAT credit of service tax paid on input services for the purpose of claiming refund under Rule 5 of the CENVAT Credit Rules, 2004?"

4. The learned Senior Standing Counsel appearing for the appellant sent a letter dated 28.9.2021 to the Registry seeking to list the above appeal for withdrawal. Hence, the matter is listed today under the caption 'for withdrawal'. Today, when the case is called, a similar request is made to that effect.

5. Hence, the above appeal is dismissed as withdrawn. The substantial question of law framed is left open. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

The Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai.

+1cc to Mr.V.Sundareswaran, Advocate Sr.51911

C.M.A. No.1456 of 2013

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srg 26/10/2021