



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2021

CORAM :

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

C.M.A.No.1064 of 2016

Commissioner of Service Tax-II
"Newry Towers", 12th Main Road, 2nd Avenue,
Anna Nagar,
Chennai - 600 040. ... Appellant/Respondent

Vs.

M/s. Polaris Software Lab Limited,
(presently M/s Polaris Consulting & Services Limited)
No.34, Old Mahabalipuram Road,
Ekkattur Village, Paddur Post,
Kelambakkam - 603 103. ... Respondent/Appellant

Civil Miscellaneous Appeal filed under Section 35G(2) of Central Excise Act, 1944, read with Section 83 of Finance Act, 1994, against Final order No.41418 of 2015 dated 29.09.2015 on the file of the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.Rajnish Pathiyil
Senior Central Government Standing Counsel
and Mr.A.P.Srinivas
Senior Standing Counsel

J U D G M E N T

(Judgment was delivered by T.S. SIVAGNANAM, J.)

Heard Mr.Rajnish Pathiyil, learned Senior Central Government Standing Counsel for the appellant.



2.From the case bundle, it is seen that, earlier, Mr.A.P.Srinivas, learned Senior Standing Counsel, has circulated a letter to the Registry, dated 30.08.2021, seeking to withdraw this appeal on the ground that it is a Low Tax Effect case and covered by the National Litigation Policy.

3.Recording the said letter, this Civil Miscellaneous Appeal is dismissed as withdrawn and the questions of law are left open. No costs.

Sd/-
Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar

jeni/mkn

To

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

Copy to

The Section Officer, VR Section, High Court, Madras.

+1CC to Mr.Rajnish Pathiyil, Advocate, SR.No. 48728

+1CC to Mr.McGan Law Firm, Advocate, SR.No. 48658

C.M.A.No.1064 of 2016

BS(CO)

B.VC (22/10/2021)