IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2024

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

C.M.A.No.1353 of 2020

The Commissioner of GST and Central Excise,
Chennai North Commissionerate,
No.26/1, GST Bhawan,
Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034. ... Appellant

-Vs-

M/s.Argonaut Logistics India Pvt. Ltd.,
A Wing, 5th Floor, Pasn Mane Complex,
No.442, Flat 2, Anna Salai,
Chennai - 600 006. ... Respondent

PRAYER : Appeal under Section 35G of the Central Excise Act r/w. Section 83 of Finance Act, 1944 to set aside the impugned Final Order No.40682/2020 dated 05.03.2020 on the file of the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.K.S.Ramaswamy
Senior Standing Counsel

For Respondent : Mrs.Radhika Chandrasekar

J U D G M E N T

(Judgment of the Court was delivered by **R.SURESH KUMAR, J.)**

This civil miscellaneous appeal has been filed by the Revenue calling in question the correctness of the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai by raising the following substantial questions of law:

1. *Whether the Hon'ble CESTAT, Chennai was correct in deciding the present case by applying the ratio of the decision in the case of Bax Global India Pvt. Ltd., and thereby erred in allowing the appeal with consequential relief?*
2. *Whether the Hon'ble CESTAT, Chennai was correct in overlooking the fact of absence of independent principal-to-principal transaction in the present case?*
3. *Whether the Hon'ble CESTAT, Chennai was correct in not considering the bundled activity rendered by the respondent herein as "service" falling squarely within the definition in Section 65(44) of Finance Act, 1994?*

2. It is brought to our notice by the learned Senior Standing Counsel for the appellant Revenue that in the instant case, as per the CBDT's Circular No.9 of 2024 dated 17.09.2024 the tax effect is said to be less than the monetary limit imposed and therefore, the appeal can be disposed of, keeping the substantial

questions of law raised in this appeal open for adjudication at a later point of time.

3. Recording the aforesaid submission made by the learned Senior Standing Counsel for the appellant Revenue, this Civil Miscellaneous Appeal is dismissed for low tax effect, keeping open the substantial questions of law for adjudication at appropriate stage. However, there shall be no order as to costs.

(R.S.K., J.) **(C.S.N., J.)**
30.10.2024

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No

vji

To

The Customs, Excise and Service Tax Appellate Tribunal,
Chennai.

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

vji

C.M.A.No.1353 of 2020

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