



WEB COPY



C.M.A.No.3582 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2024

CORAM :

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

C.M.A.No.3582 of 2019

The Commissioner of GST & Central Excise
No.1, Williams Road, Cantonment
Trichy – 620 001.

.. Appellant

Vs.

M/s.The Ramco Cements Ltd.
Govindhapuram Works, Senthurai Road
Ariyalur District – 621 713.

.. Respondent

Prayer: Petition filed under Section 35G of the Central Excise Act, 1944, against the final order 40400/2019 dated 28.02.2019 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For the Appellant : Mr.A.P.Srinivas

For the Respondent : Mr.P.J.Rishikesh

JUDGMENT

(Order of the Court was made by R.SURESH KUMAR, J.)
The issue raised in this appeal is covered by the Division

Bench of this Court in the case of ***M/s.The India Cements Ltd.***

Vs. Customs, Excise and Service Tax Appellate Tribunal and

Anr.¹.

¹ C.M.A.Nos.724 of 2016 & 1487 of 2017; dated: 28.04.2017.



C.M.A.No.3582 of 2019

2. In view of the same, the questions of law raised in this appeal are answered in favour of the assessee and against the Revenue. Accordingly, this appeal stands dismissed. There shall be no order as to costs. Consequently, C.M.P.No.412 of 2022 is closed.

(R.S.K., J.) (C.S.N, J)
30.08.2024

Neutral Citation:Yes/No

drm



WEB COPY



C.M.A.No.3582 of 2019

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

(drm)

C.M.A.No.3582 of 2019

30.08.2024