IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.10.2024

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

C.M.A.No.1868 of 2021

The Commissioner of GST and
Central Excise, Salem Commissionerate
GST Bhawan, No.1, Foulkes Compound
Anaimedu, Salem 636 001. ... Appellant

Vs.

M/s.Taneja Aerospace and Aviation Ltd
Belagondapalli Village, Thally Road
Denkanikotta Taluk, Krishnagiri
Tamil Nadu 635 114. ... Respondent

Appeal under Section 35G of the Central Excise Act to set aside the Final Order No.40008 of 2019 dated 04.01.2019 in Appeal No.ST/192/2012-SM on the file of the Customs, Central Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai-6 and allow the appeal.

For Appellant : Mr.A.P.Srinivas
Senior Standing Counsel

For Respondent : Mr.S.Durairaj

JUDGMENT

(Delivered by R.SURESH KUMAR,J.)

This appeal was admitted on 08.07.2021 on the following substantial questions of law:

1. *Whether on the fact and circumstances of the case, CESTAT is correct in holding that sales promotion activities under BAS done by the assessee for promoting sale of CESNA aircraft in India as "Export of Service?*
2. *Whether in the facts and circumstances of the case, CESTAT is correct in holding that the commercial coaching and training service provided by the assessee is not liable to service tax?*
3. *Whether the CESTAT is correct in setting aside the various penalties levied on all the services when there is suppression and evasion of service tax and the same was detected by the department during investigation?*

2. It is submitted by the learned counsel for the appellant that the issue raised in the appeal has been resolved under the Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 and hence nothing is required to be adjudicated in this appeal.

3. Recording the said submission, this Civil Miscellaneous Appeal is dismissed, keeping the substantial questions of law open to be decided at a later point of time. No costs.

(R.S.K.,J.) (C.S.N.,J.)
24.10.2024

NCS : Yes/No
Index : Yes/No
KST

To

The Central Excise and Service Tax
Appellate Tribunal,
South Zonal Bench,
Chennai-6

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

C.M.A.No.1868 of 2021

24.10.2024