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C.M.A.No.2421 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.10.2024

CORAM :

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

C.M.A.No.2421 of 2019

The Commissioner of GST and Central Excise  
Chennai South Commissionerate  
MHU Complex, No.692, Anna Salai  
Nandanam, Chennai – 600 035. .. Appellant

Vs.

M/s.Lemon Tree Hotels Pvt. Ltd.  
No.72, Sardar Patel Road  
Guindy Industrial Estate  
Chennai – 600 032. .. Respondent

Prayer: Appeal filed under Section 35G of the Central Excise Act r/w  
Section 83 of the Finance Act, 1944 against the final order  
No.43404 of 2017 dated 28.11.2017 on the file of the Customs  
Excise and Service Tax Appellate Tribunal, South Zonal Bench,  
Chennai.

For the Appellant : Mr.T.Rameshkutty

For the Respondent : Mr.S.Muthu Venkataraman



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JUDGMENT

(Order of the Court was made by R.SURESH KUMAR, J.)

It is brought to our notice by *Mr.T.Rameshkutty*, learned counsel appearing for the appellant Revenue that this appeal is covered by the litigation policy, which decision has been taken and issued vide notification dated 06.08.2024 by the Central Board of Indirect Taxes and Customs, Government of India.

2. Hence, recording the same, this appeal stands dismissed as covered under the litigation policy. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)  
04.10.2024

Neutral Citation:Yes/No

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

(drm)

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