



WEB COPY

CMA.No.2648 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-12-2025

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

CMA.No.2648 of 2007

and M.P.No.1 of 2007

Commissioner of Service Tax
No.692, MHU Complex, Anna Salai,
Nandanam, Chennai – 600 035.

..Appellant(s)

Vs

1. M/s.ETA Travel Agency,
“Arihant Nitco Park”
No.90, Dr.Radhakrishna Salai,
Mylapore, Chennai – 600 004.

2. Custom, Excise and Service Tax Appellate
Tribunal, South Zonal Bench, Shasthri Bhawan
Annexe, 1st Floor, No.26, Haddows Road,
Chennai – 600 006.

..Respondent(s)



Prayer : Appeal filed under Section 35G of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 against order dated 20.04.2007 passed in Final Order No.452 of 2007 on the file of the Customs Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai.

For Appellant(s): Mr.S.R.Sundar
Senior Standing Counsel

For Respondent(s): Mr.C.J.Yeswanthram
for Mr.K.Vaitheeswaran

J U D G M E N T

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

A memo dated 25.11.2024 has been filed by the Commissioner, Service Tax Department to the effect that the demand under this appeal is below the threshold fixed under CBIC Instructions CBIC160390/20/2024-JC-CBEC dated 06.08.2014 and hence they wish to withdraw this appeal.

2. Recording the aforesaid memo, this Civil Miscellaneous Appeal dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter. No costs. Connected Miscellaneous Petition is closed.



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(A.S.M.,J.) (M.S.K.,J.)

03-12-2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SL

To

Custom, Excise and Service Tax Appellate Tribunal, South Zonal Bench,
Shasthri Bhawan Annexe, 1st Floor, No.26, Haddows Road, Chennai – 600
006.



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DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

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