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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

CMA No. 1987 of 2013

Commissioner Of Service Tax, "Newry Towers",
No. 2054-I, 2nd Avenue, 12th Main Rd, Anna Nagar,
Ch-40

..Appellant(s)

Vs

M/s Futura Polyesters Limited,
(Formerly M/s Indian Organic Chemicals Ltd,)
Chinnasekkadu, Manali, Ch-68

..Respondent(s)

Prayer: Appeal filed under Section 35G (2) of Central Excise Act, 1944 read with Section 83 of Finance Act 1994 against Final Order No.850/12 dated 30.07.2012 on the file of the Hon'ble Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant(s): Mr.A.P.Srinivas
Senior Standing Counsel

For Respondent(s): Mr.P.R.Renganath



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DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

JUDGMENT

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

Mr.A.P.Srinivas, learned Senior Standing counsel says that the questions involve classification of services and hence, the appropriate mode would be to file an appeal before the Hon'ble Supreme Court. He hence does not pursue this appeal.

2. Recording this, this Civil Miscellaneous Appeal is closed returning the questions unanswered. No costs.

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

05-01-2026

(1/2)

Index: Yes/No

Speaking order

Neutral Citation: Yes

mpl

To

The Customs Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai.

CMA No. 1987 of 2013