2026:MHC:4409

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE S.KARTHIKEYAN

CMA No. 337 of 2021

CNR:{HCMA010087942019}

The Commissioner of GST & Central Excise
Chennai South Commissionerate,
(now Reallotted To The Commissioner Of Gst And
Central Excise, North Commissionerate),
Chennai.

..Appellant(s)

Vs

M/s.Freight Systems India Pvt Ltd
No.257, Angappa Naicken Street,
Chennai – 600 001.

..Respondent(s)

Appeal filed under Section 35G of the Central Excise Act, 1944 to set aside the impugned order dated 28.03.2018 passed by the Honble CESTAT, South Zonal Bench at Chennai in Final Order No.41012 of 2018.

For Appellant(s): Mr. Sai Srujan Tayi
Senior Panel Counsel

For Respondent(s): Mr.Muthu Venkatraman

JUDGMENT

(Delivered by Dr.Anita Sumanth, J.)

We have heard Mr.Sai Srujan Tayi, learned Senior Panel Counsel, for the appellant and Mr.Muthu Venkataraman, learned counsel for assessee / respondent.

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2. This appeal has not been admitted thus far. The background to the matter, and the objection of the assessee on maintainability, has been captured in order dated 11.3.2021 that reads as follows:-

> *"We have heard Mrs.R.Hemalatha, learned Senior Standing Counsel appearing for the appellant and Mr.Muthu Venkataraman, learned counsel accepting notice for the respondent.*
>
> *2. Prima facie, we are of the view that the issue involved in this case is a classification issue with regard to the nature of services rendered by the respondent- assessee. If such is the fact situation, then the question would be as to whether this appeal would be maintainable in terms of Section 83 of the Finance Act read with Section 35G(1) of the Central Sales Tax, 1956.*
>
> *3. The Senior Standing Counsel appearing for the appellant submits that there are other appeals pending on the same issue.*
>
> *4. We note that the Tribunal placed reliance on the decision of the Mumbai Tribunal in the case of **Greenwich Meridian Logistics (I) Pvt. Ltd v. CST, Mumbai [reported in (2016) 43 STR 215 (Tri.-Mumbai)]**. The Tribunal decided the issue in favour of the assessee therein. As against the same, the Revenue preferred an appeal before the High Court of Judicature at Bombay. However ,the appeal filed by the Revenue was dismissed by the Bombay High Court as not maintainable, since the issue dealt with valuation of services, in the decision of the Bombay High Court in the case of **CST, Mumbai vs. Greenwich Meridian Logistics (India) Pvt. Ltd [reported in 28 GSTL 591]**. We also note that as against the said judgment of the Bombay High Court, the Revenue preferred an appeal before the Hon'ble Supreme Court, which was dismissed on the ground that there was an inordinate delay in filing the appeal. This decision of the Hon'ble Supreme Court is reported in 2019-TIOL-150-SC-ST.*
>
> *5. List on 11.03.2021."*

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3. Faced with this position, Mr.Tayi submits that the present appeal is not pursued, and that the Department will prefer an appeal before the Supreme Court as against order dated 28.03.2018.

4. Recording the aforesaid submission, we dismiss this civil miscellaneous appeal. No costs.

(A.S.M, J.) (S.K, J.)
30-10-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

ssm

To

1. The Commissioner of GST & Central Excise
Chennai South Commissionerate,
(now Reallotted To The Commissioner Of Gst And Central Excise,
North Commissionerate),
Chennai.

2.The Customs Excise Service Tax Appellate Tribunal, Chennai.

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AND
S.KARTHIKEYAN, J.

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