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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH**AND****THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR****CMA No. 3920 of 2019**

The Commissioner Of GST And Central Excise,
Chennai North,
26//1, Mahatama Gandhi Salai,
Nungambakkam
Chennai 34.

..Appellant(s)

Vs

M/s.Suprashesh General Insurance Services And
Brokers (p) Ltd.,
No.560-562, 6 M, Century Plaza, Anna Salai,
Teynampet,
Chennai 18.

..Respondent(s)

Prayer: Appeal filed under Section 35G of Central Excise Act, 1944 r/w Section 83 of Finance Act against the Final Order No.42164/2018 dated 23/07/2018 passed by the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench at Chennai received by the appellant on 27.08.2018.

For Appellant(s): Mr.K.Umesh Rao
Senior Standing Counsel

For Respondent(s): Ms.R.V.Gayatri
for Mr.P.B.Ramaniyam



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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.K.Umesh Rao, learned Senior Standing Counsel, wishes to withdraw the present appeal as it is hit by low tax effect on account of monetary policy, recording which, this Civil Miscellaneous Appeal is dismissed as withdrawn, returning the questions of law unanswered. No costs.

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

05-02-2026

Index: Yes/No

Speaking order

Neutral Citation: Yes

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To

The Customs, Excise and Service Tax Appellate Tribunal,

South Zonal Bench at Chennai.

CMA No. 3920 of 2019