

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Service Tax Early Hearing Application No. 40016 of 2023

(on behalf of Appellant)

In

Service Tax Appeal No. 40679 of 2019

(Arising out of Order-in-Appeal No. 668/2018 (CTA-II) dated 28.12.2018 passed by the Commissioner of G.S.T. and Central Excise (Appeals-II), Newry Towers, 2054/1, II Avenue, 12th Main Road, Anna Nagar, Chennai – 600 040)

M/s. Royal Enfield Motors

(A Unit of M/s. Eicher Motors Ltd.)

Plot No. G-121 & G-122, SIPCOT Industrial Park,
Vallam-Vadagal, Sriperumbudur, Kancheepuram – 602 105

**: Appellant/
Applicant**

VERSUS

The Commissioner of G.S.T. and Central Excise

Newry Towers, 2054/1, II Avenue, 12th Main Road, Anna Nagar,
Chennai – 600 040

: Respondent

APPEARANCE:

Shri T. Ramesh, Learned Advocate for the Appellant

Shri Sathya Narayanan, Learned Assistant Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO. 40085 / 2023

DATE OF HEARING/DECISION: 11.04.2023

Order : [Per Hon'ble Mr. P. Dinesha]

Shri T. Ramesh, Learned Advocate appearing for the assessee-applicant submitted that the tax demand is more than Rupees one crore and that the very same issue has been dealt with by this very Bench of the CESTAT in respect of other assesseees, in the following cases: -

- (i) *M/s. Dynamic Techno Medicals Pvt. Ltd. v. Commr. of CGST & Central Excise, Salem [2021 (52) G.S.T.L. 309 (Tri. - Chennai)];*
- (ii) *M/s. Teknomec v. Commissioner of G.S.T. & Central Excise, Chennai [2020 (35) G.S.T.L. 135 (Tri. - Chennai)].*

2. *Per contra*, Shri Sathya Narayanan, Learned Assistant Commissioner appearing for the Revenue, expressed no objection for granting early hearing, but however, did not agree that the same issue has been considered and decided by this Bench in the orders referred to *supra*.

3. After hearing both sides, we find that there is no serious objection for posting the matter out of turn and consequently, we allow the early hearing application. The Registry is directed to list the case for final hearing on 26.06.2023.

(Operative part of the order was pronounced in open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)