CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

Appeal No.ST/179/2012

[Arising out of Misc. Order-in-Appeal No. 03/2012-ST dt. 24.02.2012 passed by Commissioner of Central Excise (Appeals), Salem]

M. Thangavel Appellant

Vs

Commissioner of Central Excise,
Salem

None
For the Appellant

Shri K. Veerabhadra Reddy, JC (AR)
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : 12.03.2018

FINAL ORDER No. 40895 / 2018

Per Bench

None present for the appellant.

2. Heard Ld. A.R.

3. The appellant filed the present appeal before the Tribunal on 23.03.2012 against Misc.order-in-appeal dt. 24.02.2012 directing him to pay 50% each of the service tax demand as well as penalty amount

adjudged in the adjudication order. However, appellant has withdrawn the stay petition on 2.8.2012 on the ground that Commissioner (Appeals) has subsequently passed the Order-in-Appeal dt. 18.06.2012 setting aside the demand against the appellant by allowing his appeal.

3. On perusal of records, it is seen that the Commissioner (Appeals) vide OIA No.22/2012-S.Tax (SLM) dt. 18.06.2012 has set aside the adjudication order and allowed the appeal of the appellant, thereby the present appeal filed before CESTAT against predeposit order of Commissioner (Appeals) has become infructuous. Therefore the appeal is dismissed as infructuous.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

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