

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI
[COURT III : Division Bench B1]**

**Application Nos.: ST/EH/42068-42072/2018
In: ST/41921-41925/2017**

M/s. GE Drilling Engineering Services : Appellant
of India Pvt. Ltd.,
Aban Nagar, No. 55, Keevalur Road,
Thandalam Village & Post,
Sriperambudur Taluk, Kanchipuram Dist.,
Tamil Nadu – 602 105

Versus

The Commissioner of G.S.T. & Central Excise, : Respondent
Chennai Outer Commissionerate

Appearance:-

Ms. Rajani, Advocate
for the Appellant

Shri. S. Govindarajan, AC (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: 26.02.2019

Misc. Order Nos. 40125-40129 / 2019

Per Bench :

The above application for early hearing has been filed by the appellant seeking out-of-turn hearing of the appeals.

2. On behalf of the appellant, Ld. Counsel Ms. Rajani submitted that the issue relates to determining the relevant date for refund

claim. The issue is settled by various decisions including the decision of the Hon'ble jurisdictional High Court. She therefore prayed that the appeals may be taken up out-of-turn, heard and disposed of.

3. Ld. AR Shri. S. Govindarajan appearing on behalf of the respondent appeared on behalf of the Department.

4. Heard both sides.

5. Taking into consideration the plea of the Ld. Counsel for the appellant that the issue is a covered one, the prayer for early hearing is granted. The Miscellaneous Applications for early hearing of the appeals are allowed. Registry is directed to list the appeals for **hearing on 12.06.2019.**

(Dictated and pronounced in open court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

Sdd