IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL SOUTH ZONAL BENCH, CHENNAI

ST/COD/40167,40168/2019 and ST/40547,40548/2019

[arising out of Orders-in-Appeal No.16 & 17/2018 (CTA-II), dated 29.01.2018 passed by the Commissioner of Central Excise (Appeals-II), Chennai]

M/s.COGNIZANT TECHNOLOGY SOLUTIONS INDIA PVT. LTD. — APPELLANT

Versus

COMMISSIONER OF GST & CENTRAL EXCISE (CHENNAI SOUTH) — RESPONDENT

Appearance:

For the Appellant	Shri R. Rajaram, Adv.
For the Respondent	Shri K. Veerabhadra Reddy, ADC (AR)

CORAM:

Hon'ble Shri P. Venkata Subba Rao, Member (Technical)
Hon'ble Shri P. Dinesha, Member (Judicial)

Date of hearing/decision **29-07-2019**

FINAL ORDER NOs. **40975-40976 / 2019**

Per P. Venkata Subba Rao:

Learned consultant for the appellant submits that these applications for COD were filed by them seeking to condonation of delay in filing the appeals. However, they now wish to withdraw the appeals themselves. As these appeals pertain to seeking of refund of Cenvat Credit under Rule 5 of Cenvat Credit Rules, 2004, after introduction of GST, the entire Cenvat credit in dispute is now available as input tax credit in GST and, therefore, they no longer wish to pursue these appeals. For earlier period, this Bench Vide Final Order No.41855-41856/2018, dated 20.06.2018 in a similar case allowed withdrawal of their appeals.

2. Learned departmental representative has no objection to the application for withdrawal of the appeals.

3. In view of the above, the COD applications are disposed of and appeals are dismissed as withdrawn.

(Dictated and pronounced in open court)

(P. DINESHA)
MEMBER (JUDICIAL)

(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

ksr
29-07-2019

	DRAFT			Remarks
	I	II	III	
Date of dictation	**29.07.2019**			
Draft Order - Date of typing	**29.07.2019**			
Fair Order Typing	**29.07.2019**			
Date of numbering and date of dispatch	**01.08.2019**			