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

ST/MISC/41101/2017 and ST/00650/2010

[arising out of Orders-in-Appeal No.132 to 139/2010 (MST) and 125/2010 (P) dated 30.06.2010 passed by the Commissioner of Central Excise (Appeals), Chennai]

M/s. TEXTECH INTERNATIONAL (P) LTD. APPELLANT

Versus

COMMISSIONER OF SERVICE TAX, CHENNAI - III RESPONDENT

Appearance:

For the Appellant Shri V.S. Manoj, Adv.
For the Respondent Shri Arul C. Durairaj, Supdt.

CORAM:

Hon'be Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Date of hearing/decision **19-12-2017**

FINAL ORDER NO. 43513/2017

Per Archana Wadhwa:

The above miscellaneous application has been filed by the department seeking amendment to the cause title on the ground that the department is shown in the above appeal with jurisdiction of the Commissioner of Service Tax, Chennai, whereas now the same has been changed as **"The Commissioner of GST & Central Excise, Chennai (South) Commissionerate, MHU Complex, No.692 Anna salai, Nandanam, Chennai – 600 0035."**

Miscellaneous application for change of cause title is allowed.

Customs, Excise & Service Tax Appellate Tribunal

2. After hearing both sides, we find that the Commissioner (Appeals) has remanded the matter to the original adjudicating authority for examination of certain facts relatable to the availment of Rent-a'-Cab Services, Air Travel Services and Insurance Services received by the appellant and claimed as cenvatable.

The only grievance of the assessee is that the Commissioner (Appeals) has held against them in respect of the credit availed prior to registration.

3. We note that the said issue is settled in favour of the assessee by the Karnataka High Court decision in the case of *M/s. mPortal India Wireless Solutions (P) Ltd., Vs Commissioner of Service Tax* reported in *2011 (9) TMI 450 – Karnataka High Court* and also by the Madras High Court decision in the case of *M/s. Comstar Automotive Technologies Pvt. Ltd.,* and *CESTAT* reported in *2016 (6) TMI 910 – Madras High Court*. Inasmuch as, the matter has already been remanded by Commissioner (Appeals), we may keep the said remand as open remand and direct the original adjudicating authority to decide the issues afresh in the High Court's decision referred to above (supra).

(Dictated and pronounced in open court)

30/1/18.

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
30-01-2018

Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

प्रमाणित प्रति / CERTIFIED TRUE COPY
K. S. Ramesh
02/03/18
सहायक पंजीकार / Assistant Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर अपीलीय अधिकरण, चेन्नई / CESTAT, CHENNAI - 600 006.