IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. III

Miscellaneous Application No. ST/EH/40292/2021
In
Appeal No. ST/41799/2018-DB

(Arising out of Order-in-Appeal No. 155/2018 (CTA-II) dated 31.03.2018 passed by the Commissioner of Central Tax (Appeals-II), Chennai).

Shri G. Vignesh — **Applicant/ Appellant**
8/7 B, 1st Main Road, Gokulam Nagar,
Madipakkam, Chennai-600 091.

VERSUS

The Commissioner of Central Tax GST & CE., — **Respondent**
Chennai South Commissionerate,
MHU Complex, 692 Anna Salai, Nandanam,
Chennai-600 035.

APPEARANCE:

Shri Joseph Dominic, Advocate for the Appellant
R. Rajaraman, AC, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 42409/2021

DATE OF HEARING:.20.10.2021
DATE OF DECISION:.20.10.2021

Order : Per Hon'ble Mr. Ramesh Nair

Shri Joseph Dominic, learned Advocate appearing on behalf of the appellant submits that the issue involved in this appeal is squarely covered by the Tribunal's judgement vide Final Order

No.40705-40752/2019 dated 30.04.2019, wherein all the demands against the appellants therein were set aside. Therefore, he prays that the appeal itself can be taken up for hearing and disposal.

2. On perusal of the order dated 30.04.2019, we find that the issue involved is common in the present case as well as in the order cited supra that whether the payment to the assessees was made by the franchisee ICL for playing cricket was a taxable service or otherwise. This issue has been settled vide the Tribunal's order cited supra and the issue is no longer res integra. The impugned order is not sustainable. Accordingly, the appeal is allowed. The Early hearing application also stands disposed of.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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