

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

ST/EH/40596/2016 and ST/42152/2014

[Arising out of Order-in-Appeal No.134/14, dated 28.08.2014 passed by the
Commissioner of Central Excise (Appeals), Madurai]

M/s. JAI JAGADHAMBIGA TEXTILES MILLS (P) LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, TIRUNELVELI RESPONDENT

Appearance:

For the Appellant Shri M. Kannan, Adv.
For the Respondent Shri K.P. Muralidharan, AC (AR)

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member
Hon'be Shri Madhu Mohan Damodhar, Technical Member

Date of hearing/decision **28-02-2017**

FINAL ORDER NO. 40391/2017

Per D.N. Panda:

Learned counsel says that similar such issue of grant of exemption of services tax where there involved processing of cotton for export was dealt by this bench in the case of *Texyard International Vs Commissioner of Central Excise, Trichy* reported in 2015 (40) S.T.R. (Tri.-Chennai). This appeal may be disposed accordingly granting relief to the appellant.

2. Considering that the ^{present} matter is covered by order of this Tribunal, the MA (EH) is allowed. However, Revenue says that it has gone in appeal to Supreme Court against the above judgment of the Tribunal and that has been admitted as well as ordered to be tagged with a batch of appeals as reported in 2016 (45) S.T.R.J.222 (S.C.).



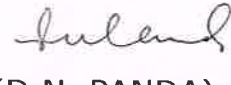
3. In view of the position stated by learned departmental representative as above and Tribunal's order being in jeopardy consequent upon the admission of appeal following the ration laid down in the case of *Union of India Vs West Coast Paper Mills* reported in 2004 (164) E.L.T. 375 (S.C.), this matter is remanded to the learned adjudicating authority to dispose the same on merit on the basis of the outcome of the judgment of the apex court in the above Civil Appeal.

4. In the result, appeal is remanded to the adjudicating authority.

(Dictated and pronounced in open court)

 06⁰³/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

 31/3/2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr



प्रमाणित प्रति / Certified True Copy

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सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारम / (CESTAT)
चेन्नै / Chennai