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

**C/352 & 378/2005**

(Arising out of Order-in-Appeal C. Cus. No. 246/2005 dated 30.3.2005 passed by the Commissioner of Customs (Appeals), Chennai)

M/s. GMMCO Ltd.
Commissioner of Customs, Chennai — Appellants

Vs.

Commissioner of Customs, Chennai
M/s. GMMCO Ltd. — Respondents

Appearance

Shri K.V. Satyan Babu, Employee of the Appellant
Shri B. Balamurugan, 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: **21.08.2017**

Final Order Nos. 41749-41750/2017

**Per Bench**

The above cases have come up for hearing as per the published list. The period involved in the present appeals are between 1986 - 87 and 1990 - 91. The issue pertains to refund claim. On perusal of records, it is seen that the Department has preferred writ petitions before the Hon'ble High Court and the Hon'ble High Court has stayed the order passed by the Tribunal in Misc. Order No. 474/2007 dated 28.5.2007 and Misc. Order

No. 538/2007 dated 8.6.2007 vide order dated 19.6.2007 in MP No.1/2007 in W.P. No. 20762 & 20763/2007 till the disposal of the writ petition. Both sides have not been able to submit when the matter is likely to be disposed by the Hon'ble High Court. The appeals are of the year 2005 and it has been pending before the Tribunal for more than a decade. Ahead of the transition of Indirect Tax to GST, this Tribunal has been given a mandate to dispose of all old cases at least prior to 2007. Viewed in this light, we are of the considered opinion that it would be appropriate and prudent to close the files for the purpose of statistics. We, however make it clear that the appeals along with stay order / interim orders, if any, will continue before the Tribunal and the matters are closed only for the purpose of statistics. Both sides are at liberty to file application before the Tribunal to reopen the matter as and when the cases are disposed by the Hon'ble High Court or in case of any change of circumstance.

2. In the result, both the appeals are disposed as file closed.

(Dictated and pronounced in open court)

**(MADHU MOHAN DAMODHAR)**
Member (Technical)

**(SULEKHA BEEVI C.S.)**
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

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सहायक पंजीकार / Asst. Registrar
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अपील अधिकरण / (CESTAT)
चेन्नै / CHENNAI