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

ST/93 and 104 & 105/2009

(Arising out of Order-in-Appeal No.82 to 93/2008 dated 29.11.2008 passed by the Commissioner of Central Excise (Appeals), Madurai)

M/s.Trans International Freight Forwarders Pvt. Ltd.
M/s. Shree Shankar Shipping Services (P) Ltd.
The Tuticorin Exporters & Importers Appellants

Vs.

Commissioner of Central Excise, Tirunelveli Respondent

Appearance

Shri G. Derrick Sam, Advocate for the Appellant
Shri S. Govindarajan, 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. 41752-41754/2017

Per Bench

The above cases have come up for hearing as per the published list. On behalf of the appellants, it was submitted that as against the order passed by the Larger Bench of the Tribunal, the assessee/appellants had approached the Hon'ble High Court of Madras by filing a writ petition which was later

Customs, Excise & Service Tax Appellate Tribunal converted by the Hon'ble High Court to a Civil Miscellaneous Appeal which is still pending before the Hon'ble High Court. It is also informed to the Bench by both sides that the Hon'ble High Court has orally directed the Tribunal not to proceed with the matter unless the High Court disposes of the CMA. Learned AR for department submitted a communication dated 25.5.2015, inter alia, as follows:-

> *"However, when the High Court expressed that till such time cases are taken and orders passed, the regular Bench should not take up the matter and directed the department counsel to instruct the same to that effect that the appeal shall not be taken up for hearing on 28.7.2014 and await the orders of the Court".*

2. Both sides have not been able to submit when the matter is likely to be disposed by the Hon'ble High Court. The above appeals are 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.

3. Viewed in this light, we are of the considered opinion that it would be appropriate and prudent to close the file 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

Customs, Excise & Service Tax Appellate Tribunal when the case is disposed by the Hon'ble High Court or in case of any change of circumstance.

4. In the result, all the appeals are disposed as file closed.

(Operative portion of the order was pronounced in open court)

(**Madhu Mohan Damodhar**)
Member (Technical)

Sulekha Beevi

(**Sulekha Beevi C.S.**)
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

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