

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

**ST/448/2009, ST/CO/103/2009**

(Arising out of Order-in-Appeal No. 183/2009 dated 14.05.2009  
passed by the Commissioner of Central Excise (Appeals)  
Madurai).

CCE, Tirunelveli : Appellant

Vs.

M/s. South India Corporation Ltd. : Respondent

Appearance

Shri K. P. Muralidharan, AC (AR)  
for the appellants

Shri G. Natarajan, Advocate  
for the Respondent.

**CORAM :**

**Hon'ble Ms. Sulekha Beevi, Member (Judicial)**  
**Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)**

Date of Hearing/Decision: **10.10.2017**

FINAL ORDER Nos. 42341 /2017

**Per Bench**

The issue concerns dispute on taxability of certain port services. Ld. Advocate, Shri G. Natarajan, appearing on behalf of the respondent fairly concedes that against the order passed by the Larger Bench of the Tribunal in *Western Agencies Pvt. Ltd. v.*



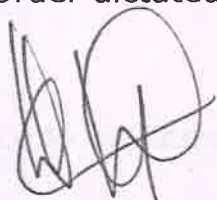
*Commissioner - 2011 (24) S.T.R. J50 (Mad.)*, the assessee therein had approached the Hon'ble High Court of Madras by filing a writ petition which was later converted to Civil miscellaneous appeal. The Ld. Advocate further informed that vide an order dated 21.04.2011, the Hon'ble High Court of Madras had ordered interim stay of further hearing in the appeal.

2. Ld. AR, Shri K.P. Muralidharan, AC, agrees to this.

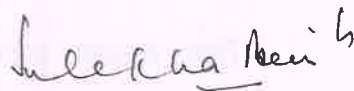
3 In these circumstances, we are of the considered opinion that it would be proper and prudent to close the appeal concerned, but only for the purpose of statistics. We, however make it clear that the appeal along with stay order / interim orders, if any, will continue before the Tribunal and the matter is 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 case is disposed by the Hon'ble High Court or in case of any other change of circumstances.

In the result, the appeal is disposed as file closed<sup>4</sup> The <sup>for the purpose of</sup> statistics<sup>5</sup> cross-objection filed by the respondent is also disposed of<sup>6</sup> accordingly<sup>7</sup> b

(Order dictated and pronounced in the open Court)



(MADHU MOHAN DAMODHAR)  
MEMBER (TECHNICAL)



(SULEKHA BEEVI C.S.)  
MEMBER (JUDICIAL)

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