

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

**SERVICE TAX MISCELLANEOUS APPLICATION No.[CT] 40472 OF 2019
SERVICE TAX MISCELLANEOUS APPLICATION No.[WD] 40473 OF 2019
SERVICE TAX APPEAL No.42144 of 2016**

(Arising out of Order-in-Appeal No.363/2016 (STA-I) dated 30.06.2016 passed by Commissioner of Service Tax (Appeals-I), Chennai]

**Commissioner of GST & CE
Chennai South Commissionerate**
No.692, KHU Complex, Anna Salai
Nandanam
Chennai 600 035.

Appellant

VERSUS

M/s.Redhex Corrosion Management Co.
Plot No.150 to 152, 9th Link Street,
Old Mahabalipuram Road
Nehru Nagar,
Chennai 600 041

Respondent

**SERVICE TAX MISCELLANEOUS APPLICATION No.[CT] 40474 OF 2019
SERVICE TAX MISCELLANEOUS APPLICATION No.[WD] 40475 OF 2019
SERVICE TAX APPEAL No.42145 of 2016**

(Arising out of Order-in-Appeal No.363/2016 (STA-I) dated 30.06.2016 passed by Commissioner of Service Tax (Appeals-I), Chennai]

**Commissioner of GST & CE
Chennai South Commissionerate**
No.692, KHU Complex, Anna Salai
Nandanam
Chennai 600 035.

Appellant

VERSUS

M/s.Redhex Corrosion Management Co.
Plot No.150 to 152, 9th Link Street,
Old Mahabalipuram Road
Nehru Nagar,
Chennai 600 041

Respondent

APPEARANCE :

Shri Arul C. Durairaj, Superintendent (AR)
For the Appellant

Shri N. Viswanathan, Advocate
For the Respondent

**CORAM : HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER(TECHNICAL)**

DATE OF HEARING : 31.01.2022
DATE OF DECISION:31.01.2022

FINAL ORDER No. 40026-40027 / 2022

ORDER PER : SULEKHA BEEVI C.S

The MAs filed by Revenue for change of cause title are allowed in view of change of jurisdiction of Commissionerates.

2. The other MAs are by Revenue for withdrawal of appeals on the ground that the amount involved in the appeals is within the monetary limit prescribed for litigation in terms of Government Litigation Policy and consequent to Board's Circular in F.No.390/Misc/116/2017-JC dated 22.08.2019.

3. Shri N.Viswanathan, Advocate appeared for the respondent.

4. Accordingly, the MAs (WD) are allowed. Revenue Appeals are dismissed as withdrawn.

(Dictated and pronounced in court)

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

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

