

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

Excise Appeal No.40280 of 2020

(Arising out of Order in Appeal No. 14/2020 (CTA-II) dated 31.1.2020 passed by the Commissioner of Central Tax (Appeals – II), Chennai)

M/s. Model Infra Corporation Pvt. Ltd.

Indospace Logistics Park,
Sriperumbudur, 104 Pollivakkam Village
Tiruvallur – 602 002.

Appellant

Vs.

Commissioner of GST & Central Excise

Chennai Outer Commissionerate
Newry Towers, 12th Main Road
Anna Nagar, Chennai – 600 040.

Respondent

APPEARANCE:

Shri Siddharth Mallinathan, Advocate for the Appellant

Shri S. Balakumar, AC (AR) for the Respondent

CORAM

Hon'ble Shri M. Ajit Kumar, Member (Technical)

Final Order No. 40530/2023

Date of Hearing : 30.06.2023

Date of Decision: 30.06.2023

The learned counsel Shri Siddharth Mallinathan submitted that the appellant has received refund by filing revised TRAN-1 pursuant to the judgment of the Hon'ble Supreme Court. He submitted that as the appellant has received refund, there is no grievance to be agitated before this Tribunal.

2. The learned AR Shri S. Balakumar appeared for the respondent-department.

3. Taking note of the fact that nothing survives to be decided by this Tribunal, as the appellant has received refund through TRAN-1, the appeal stands dismissed.

(Dictated and pronounced in open court)

(M. AJIT KUMAR)
Member (Technical)

Rex