

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL,
SOUTH ZONAL BENCH, CHENNAI
COURT HALL No.III**

SERVICE TAX APPEAL No. 42308 OF 2014

(Arising out of Order-in-Appeal No.79/2014 dated 07.08.2014 passed by Commissioner of Central Excise (Appeals), Central Revenue Building, Lal Bhadur Shastri Mar, Madurai 625 002)

M/s.Marine Container Services (South) Pvt. Ltd. Appellant

21, Swamy Sivandanda Salai, Chepauk.
Chennai 600 005.

Versus

The Commissioner of GST & Central Excise,

...Respondent

Central Revenue Building, Tractor Street,
NGO-A Colony,
Tirunelveli 627 007.

APPEARANCE :

Mr. G. Thangaraj, Consultant
For the Appellant

Ms. Anandalakshmi Ganeshram, Superintendent (A.R)
For the Respondent

CORAM :

HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE SHRI VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 08.08.2023

DATE OF DECISION : 08.08.2023

FINAL ORDER No.40668/2023

JUSTICE DILIP GUPTA

The issue involved in this appeal is identical to the issue involved in Appeal Nos. ST/40414/2014 and ST/40415/2014.

2. For the reasons stated in the order of date in Appeal Nos.ST/40414/2014 and ST/40415/2014, the impugned order dt. 07.08.2014 is set aside. The appeal is allowed with consequential relief.

(dictated and pronounced in court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

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