(2017) 06 MAD CK 0059

In the Madras High Court

Case No : 1860 of 2016

Commissioner of Service Tax - III — APPELLANT

Vs

M/s.Mphasis Limited — RESPONDENT

Date of Decision : 01-06-2017

Acts Referred:

Citation : (2017) 06 MAD CK 0059

Hon'ble Judges : Rajiv Shakdher, R.Suresh Kumar

Bench : DIVISION BENCH

Advocate : Rajiv Shakdher, R.Suresh Kumar

Final Decision : Dismissed

Judgement

1. This appeal was admitted on 02.09.2016, when the following questions of law were framed for consideration by this Court:

"(a) Whether the decision of CESTAT in allowing refund of Cenvat credit, even without registration, is correct?

(b) Whether CESTAT is correct is not considering the safeguards, conditions and limitations, as stipulated in the Appendix to Notification No.05/2005-CE (NT) dated 14.03.2006?

(c) Whether CESTAT is correct in applying the ratio of the judgment of the Hon''ble Karnataka High Court in the case of M/s.mPortal Wireless Solutions Private Limited, when the said judgement was not accepted on merits, but de to low revenue effect?"

2. Mr.A.P.Srinivas, learned counsel for the Appellant/Revenue says that the questions of law raised in the captioned appeal are covered against the Revenue, by virtue of the judgment dated 10.04.2017, passed in C.M.A.No.860 of 2017, titled: Commissioner of Service Tax-III v. Customs, Excise & Service Tax Appellate Tribunal.

3. Accordingly, the appeal is dismissed and the questions of law, so framed, are answered in favour of the Assessee. However, there shall be no order as to costs.