

F. No. A-23011/42/2019-Ad.IIA  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs

North Block, New Delhi,  
Dated the 15<sup>th</sup> May, 2019.

To,

All Pr. Chief Commissioners/ Principal Director Generals under CBIC/  
All Chief Commissioners/ Director Generals under CBIC

**Subject: Circulation of Order dated 13.03.2019 of the Hon'ble Tribunal,  
Madras Bench in MA No. 310/71/2019 in (&) OA No.  
310/170/2019 filed by Shri K. Kandasamy & Ors -regarding.**


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Madam/Sir,

I am directed to forward a copy of the Order dated 13.03.2019 of the Hon'ble Tribunal, Madras Bench in MA No. 310/71/2019 in OA No. 310/170/2019 filed by Shri K. Kandasamy & Ors Vs UOI & Ors for your information. The said CAT judgment alongwith the judgments of Hon'ble High Court and Hon'ble Supreme Court discussed in the said Order viz. judgment of Hon'ble Apex Court in the case of **Chief General Manager Vs U.V. George & Others (2008) 14 SCC 699**, the Judgment of Hon'ble Madras High Court in **A.V.Thiyagarajan Vs The Secretary to Government (W.P. No. 20732/2012)** and the Judgment of Hon'ble Karnataka High Court in **UOI & 3 Others Vs YNR Rao (WP No. 18186/2003)** may be cited/referred while dealing with such/ similar cases, if any, pending with your Zones/ Commissionerates/ Directorates.

Yours faithfully,

Encl: As above.

  
(Gaurav Shukla)

Under Secretary to the Government of India  
Tele: 011-23095528