

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

REGIONAL BENCH – COURT NO. III

**Service Tax Miscellaneous Application (CT) No.40254 of 2021
In**

Service Tax Appeal No.40762 of 2017

(Arising out of Order-in-Original No. CHN-SVTAX-001-COM-R02-R03-2016-2017 dt. 18.11.2016 passed by Principal Commissioner of Service Tax-I, Chennai]

M/s.SPI Cinemas Private Ltd.

Appellant

5th Floor, Mamatha Complex,
No.25, Whites Road, Royapettah,
Chennai 600 014.

[sought to be changed as
M/s.PVR Limited,
No.61, Basant Lok, Vasant Vihar
New Delhi 110 057]

VERSUS

Commissioner of GST & Central Excise

Respondent

Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai 600 040.

WITH

(1) Service Tax Miscellaneous Application (CT) No.40255 of 2021 in Service Tax Appeal No.40763 of 2017 [SPI Cinemas Pvt.Ltd.]

(Arising out of Order-in-Original No. CHN-SVTAX-001-COM-R02-R03-2016-2017 dt. 18.11.2016 passed by Principal Commissioner of Service Tax-I, Chennai]

(2) Service Tax Miscellaneous Application (CT) No.40253 of 2021 in Service Tax Appeal No.42226 of 2018[SPI Cinemas Pvt.Ltd.]

(Arising out of Order-in-Appeal No.319/2018(CTA-I) dt. 26.06.2018 passed by Commissioner of GST & Central Excise (Appeals-I), Chennai]

(3) Service Tax Miscellaneous Application (CT) No.40252 of 2021 in Service Tax Appeal No.41086 of 2019[SPI Cinemas Pvt.Ltd.]

(Arising out of Order-in-Appeal No.103/2019(CTA-I)(CN) dt. 13.03.2019 passed by Commissioner of GST & Central Excise (Appeals-I), Chennai]

APPEARANCE :

Shri Joseph Prabhakar, Advocate
For the Appellant

Shri Vikas Jhajharia, AC (AR)
For the Respondent

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

DATE OF HEARING : 23.09.2021
DATE OF DECISION : 23.09.2021

MISCELLANEOUS ORDER No. 40141-40144 / 2021

PER : SULEKHA BEEVI C.S

Ld. Counsel Shri Joseph Prabhaar undertakes to file vakalat on behalf of the appellant / petitioner. The request for change of cause title as stated in the petitions is allowed. MAs (CT) are allowed.

(dictated and pronounced in court)

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

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

