IN THE HIGH COURT OF JUDICATURE AT MADRAS DATED: 16.09.2021 CORAM The Honourable Mr. Justice T.S.SIVAGNANAM and The Honourable Mr. Justice SATHI KUMAR SUKUMARA KURUP W.A. No. 2341 of 2021 M/s. HEC India LLP Represented by Authorized Signatory New No. 41, Old No. 15/3, II Floor Velachery Road, Little Mount Saidapet, Chennai – 600 035 ... Appellant vs. Commissioner of GST and Central Excise Audit-II, Commissionerate No.692, 6th Floor, MHU Complex Anna Salai, Nandanam Chennai – 600 035. Assistant / Deputy Commissioner of GST & Central Excise E.V.R. Periyar Malligai No. 690, Annasalai Nandanam, Chennai – 600 035. ... Respondents Appeal filed under Cla.......