

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2016

CORAM

**THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA**

Civil Miscellaneous Appeal No.2698 of 2008

The Commissioner of Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue,
Beach Road, Pondicherry-605001.

.. Appellant.

Versus

1. M/s.Spic Pharmaceuticals LTd.,
Plot No.C/14-16, SIPCOT Complex,
Kudikadu Village,
Cuddalore-607 005.

2. Customs, Excise and Service Tax Appellate
Tribunal, South Regional Bench,
Chennai-600 006.

.. Respondents.

Prayer: Appeal presented to the High Court against the Final Order No.75 of 2008, dated 1.2.2008, on the file of the Customs, Excise and Service Tax Appellate Tribunal, Southern Regional Bench, Chennai-600 006.

For Appellant : Mr.A.P.Srinivas

For Respondents : Mr.Ignatius (R1)
Tribunal (R2)

ORDER

The learned counsels appearing for the Appellant/Department had submitted that they may be permitted by this court to withdraw the present Civil Miscellaneous Appeal, in view of the instructions issued, in F.No.390/Misc./163/2010-JC, issued by the Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India, dated 17.12.2015, as the monetary limit relating to the matter is less than Rs.15,00,000/-.

2. The learned counsels had further submitted that liberty may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.

3. In view of the submissions made by the learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn. It is made clear that the questions of law, which may arise for the decision of this Court, in the present Civil Miscellaneous Appeal, are left open to be considered and decided in appropriate cases, in accordance with law. It is also made clear that it would be open to the

Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a period of twelve weeks from today. No costs.

(M.J.J.,) (S.V.J.,)

09-02-2016

Index:Yes/No

Internet:Yes/No

csb

Note: Issue copy of the order by 15.2.2016

To

The Commissioner of Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue,
Beach Road, Pondicherry-605001.

Issue Today

**M.JAICHANDREN,J.
AND
S.VIMALA,J.**

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