IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.1.2016

Coram

The Honourable Mr.Justice M.JAICHANDREN

and

The Honourable Mrs.Justice S.VIMALA

C.M.A.No.2667 of 2011

Commissioner of Service Tax
No.692, MHU Complex, Anna Salai,
Nandanam,
Chennai - 600 035 ...Appellant

-vs-

1. M/s.Technova Engineering Industries
   No.163, Thandavaraya Gramin Street
   Old Washermenpet, Chennai - 600 021

2. Custom, Excise and Service Tax Appellate Tribunal
   South Zonal Bench
   Shasthri Bhawan Annexe, 1st Floor
   No.26, Haddows Road
   Chennai - 600 006 ... Respondents

C.M.A.No.2667 of 2011, had been filed against the order of the Customs Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai, in final order No.206 of 2011 dated 31.1.2011 against the order of the commissioner of Central Excise(Appeals) dated 30.6.10 made in Appeal No.128/10(MST) against the order of the Assistant Commissioner of Service Tax, Chennai II Division dated 25.7.08 and made in Order No.14/08.

For appellant : Mr.Vikram Ramakrishnan

For respondent : No Appearance for R1

R2 - Tribunal

J U D G M E N T

(The Judgment of the Court was made by M.JAICHANDREN,J.)

The learned counsel 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 counsel 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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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. Connected M.P.No.1 of 2011 is also closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1. Custom, Excise and Service Tax Appellate Tribunal
South Zonal Bench
Shasthri Bhawan Annexe, 1st Floor
No.26, Haddows Road
Chennai – 600 006

2. The Commissioner of Central Excise(Appeals)
26/1 Mahathma Gandhi Road,
Chennai-600 034.

3. The Assistant Commissioner of Service Tax,
Service Tax II Division,
Ananda Office Centre I Floor,
459, Anna Salai,
Teynampet, Chennai-18

C.M.A.No.2667 of 2011

cnr(CO)
srg(04/02/2016)