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

Civil Miscellaneous Appeal No.2588 of 2015

Commissioner of Service Tax
Service Tax I Commissionerate,
Newry Towers, 2054-I,II Avenue,
Anna Nagar, Chennai-600 040
Chennai ... Appellant

Versus

1.M/s.Royal Enfield
(A unit of Eicher Motors Limited)
Thiruvottiyur High Road,
Thiruvottiyur
Chennai-600 019

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

Prayer: Appeal presented to the High Court against the order of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai, dated 26.02.2014, in CESTAT Final Order Nos.40276/2014.

For Appellant : Mr.M.Santhanaraman

For R1 : No appearance

JUDGMENT

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Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs, within a period of twelve weeks from today. No costs.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

ssk

To:

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

C.M.A.No.2588 of 2015

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