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.437 of 2011

Commissioner of Central Excise
and Service Tax
Large Taxpayer Unit,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai-600 101. .. Appellant/Appellant

Versus

M/s.Hyundai Motor India Limited
H-1, Sipcot Industrial Estate,
Irungattuukottai,
Sriperumbudur Taluk,
Kanchipuram District-602 105. .. Respondent/Respondent

Prayer: Appeal presented to the High Court against the Final Order No.719 of 2010, dated 30.6.2010 on the file E/664/2009 2009 of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.A.P.Srinivas

For Respondent : Mr.Md.Shaffiq

O R D E R

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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

csh

To
1. Commissioner of Central Excise
and Service Tax
Large Taxpayer Unit,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai-600 101.

+ 1 cc to Mr.A.P. Srinivas, Advocate Sr.9019
+ 2 cc to Mr.K. Magesh, Advocate Sr.8418

Civil Miscellaneous Appeal
No.437 of 2011

CNR(CO)
Eu 19.02.16