

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:11/7/2016

C O R A M

The Honourable Mr.Justice S.Manikumar  
and  
The Honourable Mr.Justice D.Krishnakumar

Civil Miscellaneous Appeal No.2213 of 2014

The Commissioner of Central Excise  
No.1 Foulks Compound  
Anaaimedu  
Salem 636 001.

...Appellant

Vs.

1. Bharat Sanchar Nigam Limited  
Office of the General Manager  
(Telephones)  
Bharathipuram  
Dharmapuri 636 705.
2. The Customs Excise and Service Tax  
Appellate Tribunal  
South Zonal Bench  
26 Sastri Bhawan Annexe Building  
26 Haddows Road  
Chennai 600 006.

...Respondents

Prayer: Appeal filed under Section 35 G of the Central Excise Act, 1944 against the Final Order No.40624 of 2013 dated 12/12/2013 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai.

For Appellant : Mr.A.P.Srinivas  
Senior Standing Counsel

For Respondent : Mr.S.Durairaj for R.1

R.2- Tribunal

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J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

This Appeal has been filed against the Final Order No.40624 of 2013 dated 12/12/2013 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench at Chennai.

2. The substantial questions of law raised in the instant appeal is:-

"1. Whether the Customs, Excise & Service Tax Appellate Tribunal was right in allowing Cenvat credit on documents which were not the specified documents under Cenvat Credit Rules, 2004 being not in the name of the assessee and consequently dropping the penalty imposed in this case? and

2. Whether the learned Tribunal can overrule the statutory provisions of Rule 9 of Cenvat Credit Rules, 2004?"

3. On this day, when the matter came up for hearing, Mr.A.P.Srinivas, learned Standing Counsel appearing for the Department submitted that on the basis of the instructions given in Circular No.I/10/10/2016 Legal, dated 21/3/2016, appellant department has instructed him to withdraw the appeal.

4. Placing on record the above submission, while dismissing the Civil Miscellaneous Appeal No.2213 of 2014, as withdrawn, substantial questions of law raised are left open. No costs. Consequently, the connected Miscellaneous Petition is closed.

mvs.

Sd/-  
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1. The Customs Excise and Service Tax Appellate Tribunal  
South Zonal Bench  
26 Sastri Bhawan Annexe Building  
26 Haddows Road  
Chennai 600 006.

KR/26/7/16

Civil Miscellaneous Appeal No.2213 of 2014