

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.2214 of 2014

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

...Appellant

Vs.

1. Bharat Sanchar Nigam Limited
Office of the General Manager
(Telephones)
Grays Hill
Coonoor 643 101.
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.40625 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.T.Ravikumar for R.1

R.2- Tribunal

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.40625 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 Placing on record the above submission, while dismissing the Civil Miscellaneous Appeal No.2214 of 2014, as withdrawn, substantial questions of law raised are left open.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.2214 of 2014