IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2016

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE DR.JUSTICE S.VIMALA

Civil Miscellaneous Appeal No.1300 of 2007

The Commissioner of Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue,
Beach Road, Pondicherry-605001. .. Appellant.

Versus

M/s.Jeevan Diesels and Electricals Ltd.,
Unit No.1, C-49, PIPDIC Industrial Estate,
Mettupalayam, Pondicherry-605 009. .. Respondent.

Prayer: Appeal presented to the High Court under Section 35 of Central Excise Act 1944 against the Final Order No.773 of 2004, dated 13.9.2004, on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai against the order of the Commissioner of Central Excise (Appeals) Chennai dated 10.11.2003 and made Order in Apeal No.556 of 2003 (Pondicherry) against the order of the Assistant Commissioner of Central Excise, Pondicherry dated 17.12.1997 and made in Order in Original No.275 of 1997.

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

For Respondents : No Appearance

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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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

csh

-s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To
1. The Assistant Registrar,
Customs Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Shastri Bhavan,
Ist Floor, 26, Haddows Road, Chennai.

2. The Commissioner of Central Excise (Appeals)
26/1 Mahatma Gandhi Road, Chennai 34.

3. The Assistant Commissioner of Central Excise,
Central Excise Division, Goubert Avenue,Pondicherry.

4. The Commissioner of Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue,Beach Road, Pondicherry-605001.

5. The Section Officer,
V.R.Section, High Court,Madras.

+ 1 cc to Mr.A.P.Srinivasa, Seniro Standing Counsel for Customs, Central Excise and Service Tax SR 9010

gr(co)
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