

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 12.07.2016

C O R A M

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

CMA No.1622 of 2007

The Commissioner of Central Excise,
Chennai Appellant

Vs

M/s. Sree Lakshmi Steel Re-Rolling Mills, Chennai Respondent

Prayer: Appeal filed against the Final Order No.502/2005 dated 28.03.2005, which was served upon the appellant on 03.05.2005 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai confirming the Order dated 27.10.2003 made in Order-in-Appeal No.143/2003 (MI) on the file of Commissioner of Central Excise, (Appeals), Chennai to set aside the same.

For appellant : Mr. A. P. Srinivas
Sr. Standing Counsel
for Central Excise.

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.502 of 2005 dated 28.03.2005 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 are:-

"a. Whether the Commissioner (Appeals) and the Appellate Tribunal are right in reducing the penalty from Rs.4,19,124/- to Rs.5,000/- when the said penalty was imposed in accordance with Rule 96ZP(3) of Central Excise Rules, 1944, as the respondent has committed default in the payment of duty?.

b. Whether the Commissioner (Appeals) and the Appellate Tribunal have not improperly exercised their judicial discretion in reducing the penalty?"

3. On this day, when the matter came up for hearing, Mr.A.P.Srinivas, learned Senior 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 Placing on record the above submission, while dismissing the Civil Miscellaneous Appeal No.1622 of 2007, as withdrawn, substantial questions of law raised are left open. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1.Commissioner of Central Excise (Appeals)
Chennai.

2.Customs of Excise and Service Tax Appellant Tribunal,
South Zonal Branch, Chennai.

CMA No.1622 of 2007

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