

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.172 of 2009

Commissioner of Central Excise,
Puducherry Commissionerate,
Goubert Avenue, Beach Road,
Puducherry-605 001.

.. Appellant.

Versus

1. Customs, Excise and Service Tax
Appellate Tribunal, Chennai,
South Zonal Bench,
Chennai-600 006.

2. M/s.IBM Global Services India (P) Ltd.
Subramanya Arcade,
No.12, Bannerghatta High Road,
Bangalore-29.

... Respondents.

Prayer: Appeal presented to the High Court against the Final
Order Nos.602 of 2008, dated 20.6.2008, on the file of the
Customs, Excise and Service Tax Appellate Tribunal, Southern
Regional Bench, Chennai-600 006.

against the order of the commissioner of Central Excise
(Appeals) Chennai in Appeal NO.114/2005(P) dated 30.11.2005

against the order of the Commissioner of Central Excise,
Pondicherry, order in Original No.05/2005 Dated 07.03.2005.

For Appellant : Mr.A.P.Srinivas

For Respondents : Tribunal (R1)
Mr.S.Jaikumar (R2)

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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

csh
To

1.Commissioner of Central Excise,
Puducherry Commissionerate,
Goubert Avenue, Beach Road,
Puducherry-605 001.

2.Customs Excise, and service Tax
Appellate Tribunal chennai
South Zonal Bench
Chennai-600 006

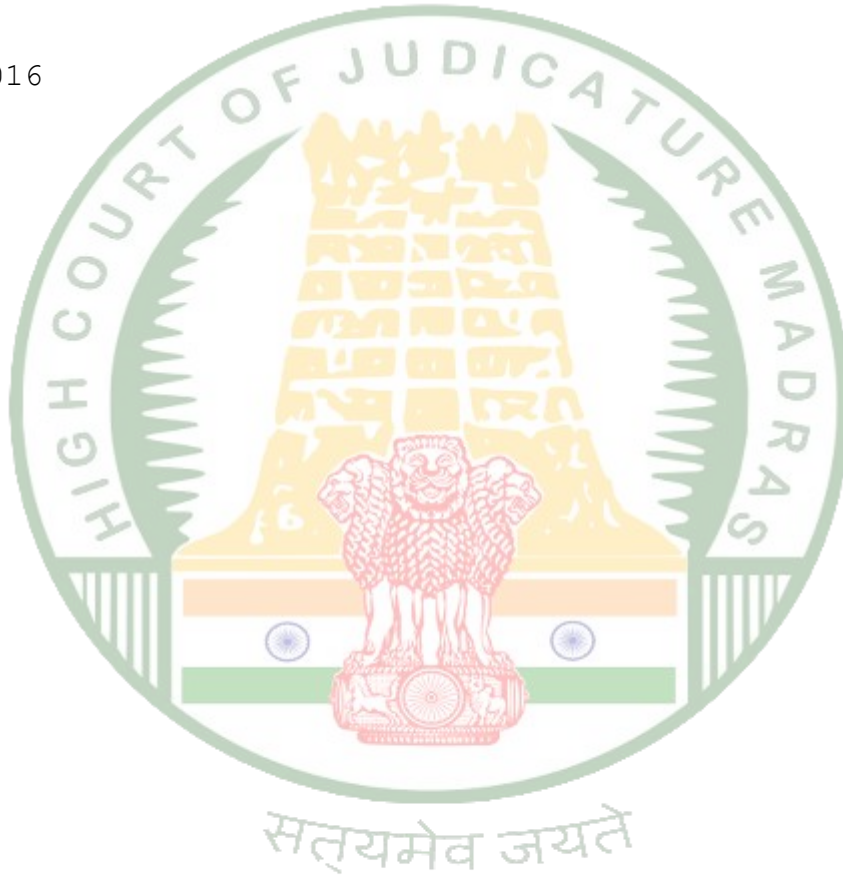
3.The Commissioner of Central Excise (Appeals)
Chennai

4.Commissioner of Central Excise
Pondicherry

+1 cc to Mr.S.Jaikumar Advocate sr.8327/16
+1 cc to M/s.A.P.Srinivas Advocate sr.9014/16

Civil Miscellaneous Appeal
No.172 of 2009

aa19/02/2016



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