

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.1384 of 2013 and
M.P.No.1 of 2013

The Commissioner of Central Excise,
No.6/7, A.T.D Street,
Race Course Road,
Coimbatore-641 018. ... Appellant.

Versus

1. M/s.Lakshmi Machine Works
Unit 1, Perianaickenpalayam
Coimbatore-641 020.

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

Prayer: Appeal presented to the High Court against the Final
Order No.794 of 2012 on the file of the Customs, Excise and
Service Tax Appellate Tribunal, Chennai-6.

For Appellant : Mr.A.P.Srinivas

For Respondents : No Appearance (R1)
Tribunal (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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn,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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

csH

To

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

+ 1 cc to M/s. A.P. Srinivas, Advocate sr.9016

Civil Miscellaneous Appeal No.1384 of 2013

SAI(CO)
Eu 19.02.16

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