



WEB COPY

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.27 of 2008

The Commissioner of Central Excise  
Coimbatore.

... Appellant

Vs

1. M/s. Super Spinning Mills Ltd  
(TFO Unit)  
No.18 E & F Jeeva Street  
Urumandampalayam  
G.N.Mills (P.O)  
Coimbatore 641 029.

2. Customs, Excise and Service Tax  
Appellate Tribunal  
South Zone Bench  
Shastri Bhavan Annexe  
I Floor, 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.33 of 2007 dated 5/1/2007 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai, against the Order in Appeal No.75 of 2006 - CE dated 25.07.2006 on the file of Commissioner of Customs, Central Excise and Service Tax (Appeals), Coimbatore, against the Order-in-Original No.03 of 2005-Refund CACII(Divn), dated 12.04.2005 issued in C.No.V/52/18/36/2004 refund passed by the Assistant Commissioner of Central Excise, Coimbatore II Division.

For appellant : Mr.A.P.Srinivas  
Senior Standing Counsel

For respondent : No appearance for R.1

R.2 - Tribunal



J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

WEB COPY This Appeal has been filed against the Final Order No.33 of 2007 dated 5/1/2007 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench at Chennai.

2. The substantial question of law raised in the instant appeal is:-

"Is the Hon'ble Tribunal's decision to allow the assessee's appeal against the impugned O.I.A without considering the grounds in the cross appeal filed by the Department against the same O.I.A correct in view of the decision of the Larger Bench of the Tribunal decision in the case of CCE Vs. Standard Tarpaulin Industries 2002 (143) ELT 430.

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 Placing on record the above submission, while dismissing the Civil Miscellaneous Appeal No.27 of 2008, as withdrawn, substantial question of law raised is left open. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-  
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

mvs.

To

1. The Customs, Excise and Service Tax  
Appellate Tribunal  
South Zone Bench  
Shastri Bhavan Annexe  
I Floor, 26 Haddows Road  
Chennai 600 006.



2. The Commissioner of Customs,  
Central Excise & Service Tax (Appeals)  
6/7, A.T.D. Street, Race Course Road,  
Coimbatore 641 018.

WEB COPY

3. The Assistant Commissioner of Central Excise,  
Coimbatore II Division,  
1237, Elge Building,  
II Floor, Trichy Road,  
Coimbatore 18.

+1cc to Mr.A.P.Srinivas, Sr.Standing Counsel, S.R.No.38740

Civil Miscellaneous Appeal No.27 of 2008

GJ(CO)  
CA(04/08/2016)