IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 25.1.2016

CORAM

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

Civil Miscellaneous Appeal No.3045 of 2007

Commissioner of Service Tax,
No.692, MHU Complex, Anna Salai,
Nandanam,
Chennai 600 035. Appellant/Respondent

Versus

M/s.Deccan Organics,
No.C-16 & 17
Guindy Industrial Estate,
Chennai 600 032. Respondent/Appellant

Prayer: Appeal presented to the High Court against the order of the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai, dated 25.7.2007, in CESTAT Final Order No.909/2007.

For Appellant : Mr.Vikram Ramakrishnan, ACGSC
For Respondent : Mr.G.R.M.Palaniappan

JUDGMENT

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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs.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Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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

To:

Customs, Excise and Service Tax
Appellate Tribunal,
Chennai Bench, Chennai.

+1 cc to Mr.G.R.M.Palaniappan Advocate sr.4256/16

C.M.A.No.3045 of 2007

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