

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16-02-2016

CORAM

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

Civil Miscellaneous Appeal No.3396 of 2009
and
M.P.No.1 of 2009

Commissioner of Customs (Exports)
Custom House, No.60, Rajaji Salai,
Chennai-600 001. Appellant/Respondent

Versus

1.M/s.Shasun Chemicals & Drugs Ltd.,
No.3, Doraiswamy Road, T.Nagar,
Chennai-600017.

2.Customs Excise and Service
Tax Appellate Tribunal,
South Zonal Bench, Shastri Bhawan Annexe,
1st Floor, No.26, Haddows Road,
Chennai-600 006. Respondents

Prayer: Appeal presented to the High Court against the Final
Order No.636 of 2009, dated 29.5.2009, on the file of the
Customs, Excise and Service Tax Appellate Tribunal, South Zonal
Bench, Chennai-600 006.

For Appellant : Mr.C.Xavier Felix

For Respondents : Mr.K.Jayachandran (R1)
Tribunal (R2)

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O R D E R

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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.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learned counsel appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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

//True Copy//

Sub Assistant Registrar

csh

To

1.Commissioner of Customs (Exports)
Custom House, No.60, Rajaji Salai,
Chennai-600 001.

2.Customs Excise and Service
Tax Appellate Tribunal,
South Zonal Bench, Shastri Bhawan Annexe,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

Civil Miscellaneous Appeal No.3396 of 2009

JSV(CO)
CA(25/02/2016)