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.3595 of 2010

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

Versus

1. M/s.Aramex India Pvt. Ltd.,
   No.1, Poomagal Street, Ekkaduthangal,
   Chennai 600 097.

2. Customs Excise and Service Tax
   Appellate Tribunal,
   South Zonal Bench,
   Sastri Bhavan Annx, 1st Floor,
   No.26, Haddows Road,Chennai 600 006. Respondents

Prayer: Appeal presented to the High Court under Section 35G of the Central Excise Act, 1994 against the order of the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai, dated 8.1.2010, in CESTAT Final Order No.59/2010.

For Appellant : Mr.Vikram Ramakrishnan, ACGSC
For R1 : K.Magesh

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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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

ssk

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To:
1. Customs, Excise and Service Tax
Appellate Tribunal,
South Zonal Bench,
Shastri Bhavan Annexe
26, Haddows Road, Chennai.6

2. The Commissioner of Service Tax,
No.692, MHU Complex, Anna Salai,
Chennai 35.

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C.M.A.No.3595 of 2010