

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.496 of 2006

The Commissioner of Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue,
Beach Road, Pondicherry-605001. .. Appellant/Appellant

Versus

1. M/s.The National Sewing Thread Co. Ltd.,
No.11, Venugopala Pillai Street,
Chidambaram-608 001.

2. Customs, Excise and Service Tax
Appellate Tribunal
South Zone Bench,
Shastri Bhavan, Haddows Road,
Chennai-600 006. .. Respondents/Respondent

Prayer: Appeal presented to the High Court against the Final
Order No.748 of 2005, dated 24/5/2005 on the file of the
Customs, Excise and Service Tax Appellate Tribunal, South Zone
Bench, Chennai.

For Appellant : Mr.A.P.Srinivas

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may be granted to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant circular issued by the Central Board of Excise & Customs.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learned counsels appearing for the Appellant/Department, the present Civil Miscellaneous Appeal stands dismissed, as withdrawn.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it would be open to the Appellant/Department to revive the Civil Miscellaneous Appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in the relevant instructions issued by the Central Board of Excise & Customs, within a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

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner of Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue,
Beach Road, Pondicherry-605001.

2.Excise and Service Tax Appellate Tribunal,
Customs, South Zone Bench,
Shastri Bhavan,
Haddows Road,
Chennai-6.

+1cc to Mr.K.Magesh, Advocate, S.R.No.8419
+1cc to Mr.A.p.Srinivas, Advocate, S.R.No.9015

Civil Miscellaneous Appeal No.496 of 2006

kk(CO)
srg(19/02/2016)