

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

Central Excise Appeal No.8 of 2008

(The Commissioner Central Excise, Nagpur .vs. M/s. Vijaylakshmi Electricals Pvt. Ltd.
and Ors.)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders or directions
and Registrar's orders

Court's or Judge's orders.

Mr.N.S.Bhattad, Advocate for Appellant.

CORAM : M.S.SANKLECHA &
MANISH PITALE, JJ.

DATE : 22.6.2017.

This appeal under Section 35G of the Central Excise Act, 1944 (the Act) challenges the order dated 15th July, 2005 passed by the Customs Excise and Service Act Appellate Tribunal (the Tribunal). The impugned order is a common order passed in respect of two independent assesseees namely Vijaylakshmi Electricals Pvt. Ltd. (respondent no.1 in the appeal) and M/s.Ramkrishna Electricals (respondent no.2 in the appeal).

2. Mr.N.S.Bhattad, learned Counsel for the appellant/Revenue states that the tax effect in the case of respondent no.1/Vijaylakshmi Electricals is Rs.9.90 Lakhs and the tax effect in the case of respondent no.2 i.e. M/s. Ramkrishna Electricals is Rs.17.76 Lakhs.

3. Mr.Bhattad, learned Counsel further states

that there are two respondents namely respondent nos. 1 and 2 herein, who are in no way related to one another. The appeal filed by both the respondents were disposed of by the Tribunal by a common order as a matter of convenience as the questions of law were identical.

4. Mr.Bhattad, learned Counsel for the Revenue invites our attention to the instructions dated 17th December, 2015 issued by the Central Board of Excise and Customs and also dated 30th December, 2015 r/w. Instruction dt.17.8.2011 as well as Circular dt.8.2.2017, whereby the Central Board has directed the Revenue Officers not to file appeals where the tax effect involved is less than Rs.20,00,000/-. In view of the above, the learned Counsel has been instructed to withdraw present appeal. The tax effect involved is less than Rs.20,00,000/- on each of the two independent assesseees.

5. In the above view, Mr.Bhattad, learned Counsel seeks to withdraw the present common appeal filed in respect of two independent respondent/assesseees. The appeal is dismissed as withdrawn.

Refund of Court fees as per rules.

JUDGE

JUDGE

jaiswal