IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.07.2017

CORAM:

THE HON'BLE MR.JUSTICE S.MANIKUMAR
AND
THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

CMA No.1300 of 2017

The Commissioner of Central Excise
and Service Tax,
No.1, Williams Road, Cantonment,
Tiruchirapalli - 620 001 ... Appellant/Respondent

vs.

The General Manager,
Bharat Sanchar Nigam Limited,
Old CTO Building,
Tiruchirapalli - 620 001 ... Respondents/Appellant

Civil Miscellaneous Appeal filed under Section 35G(2) of the Central Excise Act, 1944) praying to consider the substantial questions of law raised by the revenue and allow the appeal by setting aside the impugned Final Order No.40624/2016 dated 18.04.2016 passed by the Customs, Excise and Service Tax Appellate Tribunal(CESFAT),South Zonal Branch, Chennai-6.

For Appellant : Mr.R.Hemalatha

For Respondent : Mr.S.Durairaj

JUDGMENT

(Order of the Court was delivered by S.MANIKUMAR, J)

Final Order made in F.O.No.40624 of 2016 dated 18.04.2016 by Customs, Excise and Service Tax Appellate Tribunal, Chennai, is challenged in the Civil Miscellaneous Appeal.

2. On this day, when the matter came up for hearing, inviting the attention of this Court to the monetary value of the appeal, Rs.18,66,098/-demanded and penalty, being less than Rs.20 Lakhs and the instructions in F.No.390/Misc./163/2010-JC/Pt of the Ministry of Finance, Department of Revenue Central Board of Excise & Customs, New Delhi, dated 30.12.2016, Ms.Hemalatha, learned counsel for the appellant seeks permission to withdraw the appeal and she has made an endorsement to that effect.

3. Above instruction of the Ministry dated 30.12.2016, is extracted hereunder.

F.No.390/Misc./163/2010-JC/Pt
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi, 30th December, 2016

INSTRUCTION

To

1. All Principal Chief Commissioners/ Chief Commissioners and Directors General under the Central Board of Excise and Customs.
2. Chief Commissioner (AR), All Commissioners (AR), Customs, Excise & Service Tax Appellate Tribunal.
3. All Principal Commissioners / Commissioners of Customs / Central Excise / Service Tax / Commissioner, Directorate of Legal Affairs.
4. cbec@icegate.gove.in

Sir/Madam,

Sub: - Reduction of Government litigation - providing monetary limits for filing appeals by the Department before CESTAT - regarding.

In exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 made applicable to Service Tax vide Section 83 of the Finance Act, 1994 and Section 131 BA of the Customs Act, 1962 and in partial modification of earlier instruction issued from F.No.390/Misc./163/2010-JC dated 17.12.2015, Central Board of Excise & Customs fixes the monetary limit below which appeal shall not be filed in the High Court as Rs.20,00,000/-.

2. Except for the above all other terms and conditions of earlier instructions dated 17.8.2011 & 17.12.2015 stands.

(Anuj Agarwal)
Officer in Special Duty-Judicial Cell

4. Placing on record the above, Civil Miscellaneous Appeal is dismissed as withdrawn. No Costs.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

ars

To

1.The General Manager,
Bharat Sanchar Nigam Limited,
Old CTO Building,
Tiruchirapalli - 620 001

2.The Commissioner of Central Excise
and Service Tax,
No.1, Williams Road, Cantonment,Trichy-620 001.

3.The Registrar,
Customs Excise and Service Tax Appellate Tribunal(ESTAT),
South Zonal Branch,Ch-6.

+1cc to Mr.S.Durairaj,Advocate sr.49079

CMA No.1300 of 2017

gp(co)
ss(29/7/2017)