IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER
And
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

C.M.A.No.3743 of 2011

M/s.SPM Trading (Madras) Private Limited, represented by its Authorised Signatory ... Appellant

Vs.

The Commissioner of Customs, Custom House, No.60, Rajaji Salai, Chennai – 600 001. ... Respondent

Prayer:

Appeal filed under Section 130 of the Customs Act, 1962, against the order passed in Final Order No.987/2011 in Appeal No.C/5/2004 dated 29.07.2011, by the Customs, Excise and Service Tax Appellate Tribunal, Chennai.

For Appellant : Mr.B.Satish Sundar
For Respondent : Mr.A.P.Srinivas

J U D G M E N T

(Judgment of the Court was delivered by RAJIV SHAKDHER,J.)

1.The learned counsel for the appellant says that in view of the provisions of Section 130 E of the Customs Act, 1962, since the matter involves valuation of goods, for the purpose of assessment, the appeal would lie with the Supreme Court.

1.1.Accordingly, learned counsel seeks to withdraw the appeal, to take recourse to an appropriate remedy, in accordance with the aforementioned provision.

2.Mr.Srinivas, who appears for the Revenue, does not oppose the request.

3.The appeal is accordingly, dismissed as withdrawn. However, there shall be no order as to costs.

[R.S.A.,J.] **[R.S.K.,J.]**
10.04.2017

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Speaking order / Non Speaking order

Index: Yes / No
Internet: Yes / No

To

1.The Commissioner of Customs,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

2.The Customs Excise and Service Tax
Appellate Tribunal,
Chennai.

RAJIV SHAKDHER,J.
AND
R.SURESH KUMAR,J.

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