IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2017

CORAM

THE HON'BLE MR.JUSTICE HULUVADI G.RAMESH
AND
THE HON'BLE Dr.JUSTICE ANITA SUMANTH

C.M.A.No.2910 of 2011

The Commissioner of Customs(Exports)
Custom House, No.60, Rajaji Salai
Chennai-600 001 ..Appellant

Vs

M/s.R.K.Industries
No.15, Race Course Road
Guindy, Chennai-600 001 ..Respondent

Civil Miscellaneous Appeal filed under Section 130 of the Customs Act, 1962, against the order passed by CESTAT in Final Order No.100 of 2008 dated 11.02.2008.

For Appellant : Mr.T.Pramod Kumar Chopda
for Mr.T. chandrasekaran

For Respondent : Mr.S.Murugappan

JUDGMENT

(Delivered by Dr.ANITA SUMANTH,J.)

This Civil Miscellaneous Appeal is filed against the order of the Customs, Excise and Service Tax Appellate Tribunal, Chennai, dated 11.02.2008, passed in Final Order No.100 of 2008.

2. The following substantial questions of law are raised by the Revenue:-

1. Whether the Tribunal is right in coming to a conclusion that an amendment of shipping bill granted under Section 149 of the Customs Act, 1962, would be a bar to proceed against an Exporter/CHA under Section 114 of the Customs Act when there is a case of deliberate mis-declaration with intent to avail higher draw back amount ?

2. Whether the Tribunal is right in not considering the aspect that Section 149 and Section 114 of the Customs Act operate in two different fields and an amendment granted under Section 149 would not operate as a bar to initiate not operate as a bar to intimate action under Section 114 of the Customs Act. ”

3. The learned counsel bring to our notice, Circular in C.No.I/10/10/2016 Legal dated 21.03.2016, wherein, it is stated that the Central Board of Excise and Customs, New Delhi, vide Letter F.No.390/Misc./163/2010 J.C. dated 17.12.2015 has fixed the monetary ceiling for filing appeals before the High Court at Rs.15,00,000/-. Learned counsel for the Department, thus seeks to withdraw the appeal.

4. In view of the above, without going into the merits and preserving the questions of law for adjudication in an appropriate case, this Civil Miscellaneous Appeal is dismissed as withdrawn. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

nvsri

To
1.The Commissioner of Customs(Exports)
Custom House, No.60, Rajaji Salai
Chennai-600 001

2.The Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Shastri Bhawan, Annexe, 1st floor,
26, Haddows Road, Chennai-600 006.

+ 1 cc to Mr.T. Pramod Kumar, Advocate SR.6597

C.M.A.No.2910 of 2011.

PA(CO)
EU 24.2.17