

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.07.2017

CORAM:

THE HON'BLE MR.JUSTICE S.MANIKUMAR

AND

THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

CMA No.2309 of 2017

The Commissioner of Central Excise
Chennai-III,
No.121, Uthamar Gandhi Salai,
Nungambakkam, Chennai - 34

... Appellant

vs.

1. M/s. Siva Hygenic Products Ltd.,
No.739, Krishnagiri Road,
Kumudhapallipost, Hosur- 635 126.

2. Customs, Excise and Service Tax
Appellate Tribunal, Additional Bench,
Chennai, Shastri Bhavan Annexe, 1st Floor,
26, Haddows Road,
Chennai - 600 006.

... Respondents

[Cause Title accepted vide order of Court dated 02.04.2007
made in M.P.No.1 of 2007]

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.365/05 dated
08.03.2005 passed by the 2nd Respondent Hon'ble Tribunal.

For Appellant : Mr.A.P.Srinivas
Standing counsel for Central Excise

JUDGMENT

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

Final Order made in F.O.No.365 of 2005 dated 08.03.2005
by Customs, Excise and Service Tax Appellate Tribunal,
Chennai, is challenged in the instant Civil Miscellaneous
Appeal.

2. On this day, when the matter came up for hearing,
Mr.A.P.Srinivas, learned counsel for the appellant invited the
attention of this Court to the monetary value of the appeal,
Rs.13,57,824/- as per the annexure to the Show cause notice
No.19 of 2005 dated 28.04.2002, which is 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.

3. In the light of above, appeal deserves to be dismissed. Accordingly, Civil Miscellaneous Appeal is dismissed. No Costs.

ars

Sd/-
Asst.Registrar

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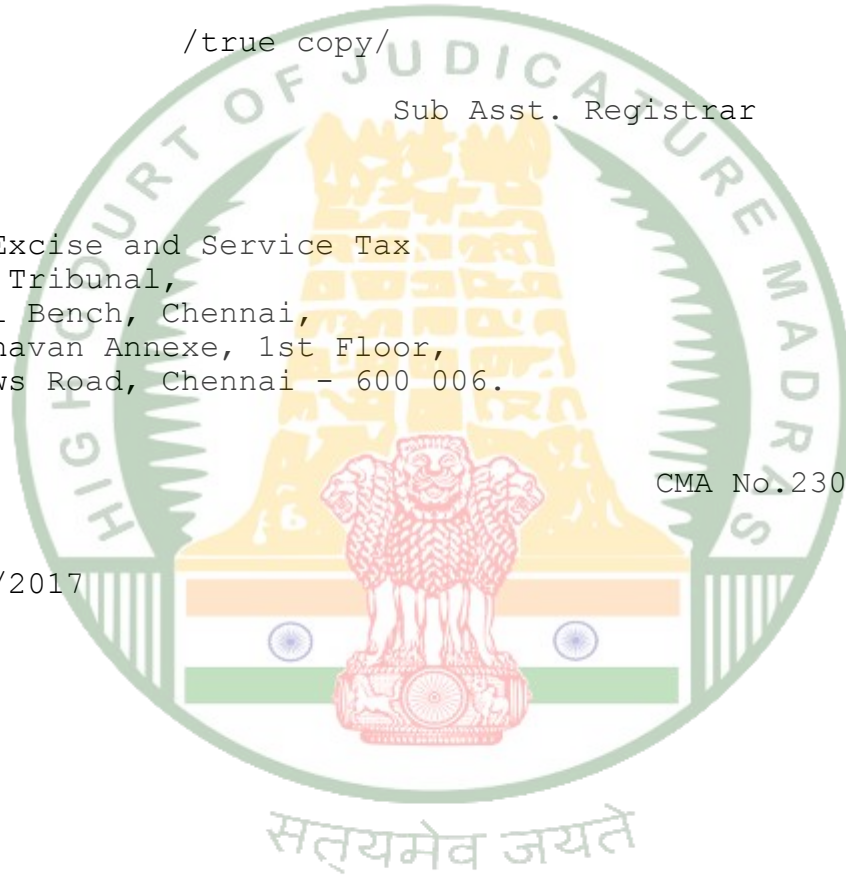
Sub Asst. Registrar

To

Customs, Excise and Service Tax
Appellate Tribunal,
Additional Bench, Chennai,
Shastri Bhavan Annexe, 1st Floor,
26, Haddows Road, Chennai - 600 006.

CMA No.2309 of 2017

PVS (CO)
rvr 04/09/2017



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