

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2017

CORAM:

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

CMA No.2341 of 2017

Commissioner of Customs (Exports),
Custom House, Chennai - 1. Appellant

vs.

1. M/s. LUCAS TVS Ltd.,
Padi, Chennai - 600 050.

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

Civil Miscellaneous Appeal filed under Section 130 of Customs Act, 1962, praying to consider the substantial questions of law raised by the revenue and allow the appeal by setting aside the impugned Final Order No.1300 of 2006 dated 12.12.2006, passed by the Hon'ble CESTAT, Chennai.

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. 1300 of 2006 dated 12.12.2006 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, 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.

Sd/-
Deputy Registrar (Judicial)

/true copy/

Sub Asst. Registrar

ars

To

1. Customs, Excise and Service Tax
Appellate Tribunal,
South Zonal Bench,
Shastri Bhavan Annexe, 1st Floor,
26, Haddows Road, Chennai - 600 006.
2. The Commissioner of Customs (Exports)
customs House, Chennai-1.
3. The Commissioner,
Ministry of Finance,
Department of Revenue Central Board of Excise & Customs
New Delhi.

सत्यमेव जयते

CMA No.2341 of 2017

KK (CO)
VR (18/8/2017)

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