IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **03.08.2017**

CORAM:

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

CMA No.2399 of 2017
(CMA SR No.9941 of 2006)

The Commissioner of Central Excise
Chennai-III Commissionerate,
No.121, Nungambakkam High Road
Chennai - 34 ... Appellant

vs.

1. Luk India (P) Ltd.,
20, Royakottah Road,
Hosur - 635 109.

2. Customs, Excise and Service Tax
Appellate Tribunal,
Shastri Bhavan Annexe,
Chennai - 600 006. ... Respondents

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.1008/05 dated 15.07.2005 passed by the Hon'ble CESTAT.

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.1008 of 2005 dated 15.07.2005 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 ie., Rs.1,07,000/- 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.

(S.M.K., J.) (V.B.S., J.)
03.08.2017

Index: Yes/No
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To

Customs, Excise and Service Tax
Appellate Tribunal,
Shastri Bhavan Annexe,
Chennai - 600 006.

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