

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.08.2017

CORAM:

THE HON'BLE MR.JUSTICE S.MANIKUMAR

AND

THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

CMA No.2604 of 2017

Commissioner of Customs Central Excise,
Coimbatore

... Appellant/Respondent

vs.

1. M/s.Sivasankari Mills,
190/2, Senthil Nagar,
Somanur, Coimbatore.

...1st Respondent/Applicant

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

Civil Miscellaneous Appeal filed under Section 35 of 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.1147 of 2007 dated 07.09.2007, passed by the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench Chennai.

For Appellant : Mr.S.Rajasekar

Standing counsel for Central Excise

JUDGMENT

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

Final Order made in Final Order No.1147 of 2007 dated 07.09.2007 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.S.Rajasekar, 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/-
Assistant Registrar(CS VIII)

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Sub Assistant Registrar

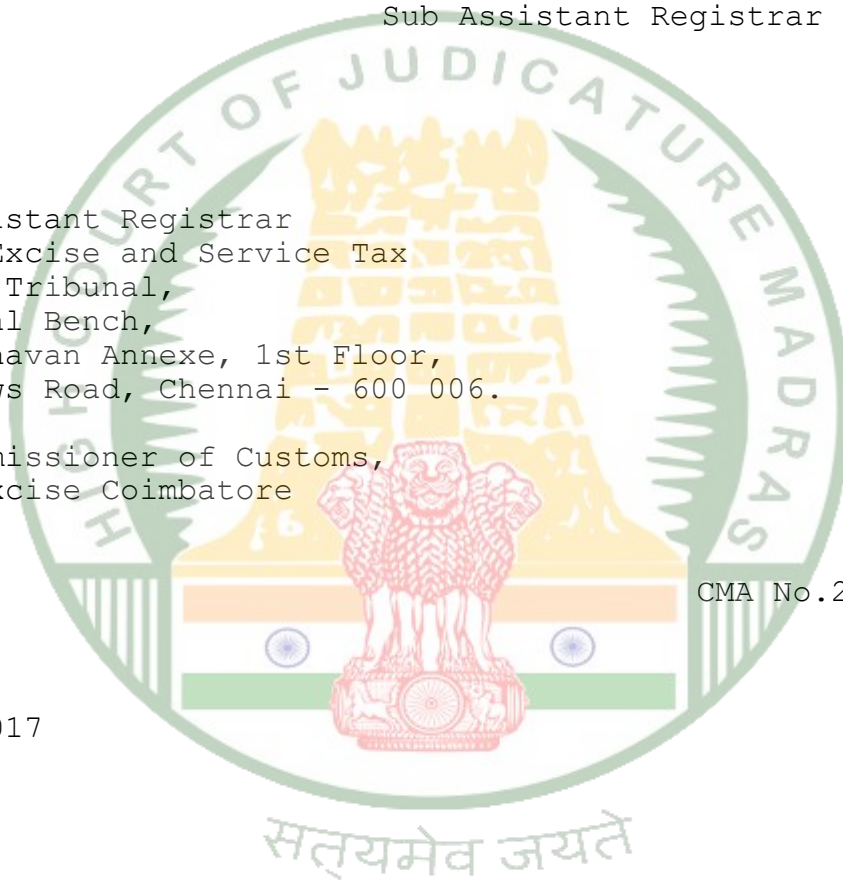
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To
1.The Assistant Registrar
Customs, Excise and Service Tax
Appellate Tribunal,
South Zonal Bench,
Shastri Bhavan Annexe, 1st Floor,
26, Haddows Road, Chennai - 600 006.

2.The Commissioner of Customs,
Central Excise Coimbatore

CMA No.2604 of 2017

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