

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.2606 of 2017

Commissioner of Customs Central Excise,
Coimbatore

... Appellant/Respondent

vs.

1. M/s.Annai Arokia Matha Textiles,
B-27/9, Marianallur,
Somanur, Coimbatore - 641 668. ...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 G 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.1149 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.1149 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)

//True Copy//

Sub Assistant Registrar

ars

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.2606 of 2017

gr(co)
aa12/09/2017

सत्यमेव जयते

WEB COPY