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.2615 of 2017

The Commissioner of Central Excise,
No.1, Foulkes Compound,
Anaimedu, Salem. ... Appellant

vs.

1. Customs, Excise and Service Tax
Appellate Tribunal,
Southern Regional Bench,
Shastri Bhavan Avenue,
1st Floor, Haddows Road,
Chennai - 600 006.

2. M/s.Veerappan Traders,
4, K.M.Y. Salai (Opp. Bus Stand),
Sathy Road,
Erode - 638 003. ... Respondents

Civil Miscellaneous Appeal filed under under Section 35G 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.928 of 2007 dated 27.07.2007, passed by the Hon'ble CESTAT, Chennai, reversing Order-in Appeal No.1 of 2005 dated 31.01.2005 on the file of the Commissioner of Central Excise (Appeals), Salem

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.928 of 2007 dated 27.07.2007 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(CO)

//True Copy//

Sub Assistant Registrar

ars
To
Customs, Excise and Service Tax
Appellate Tribunal,
Southern Regional Bench,
Shastri Bhavan Avenue, 1st Floor,
Haddows Road, Chennai - 600 006.

CMA No.2615 of 2017

SV(CO)
EU(25/09/2017)