

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:12.01.2017

Coram:

The Hon'ble Mr.Justice HULUVADI G.RAMESH  
AND  
The Hon'ble Dr. Justice ANITA SUMANTH

C.M.A.No.7 of 2017

The Commissioner of Central Excise,  
Chennai III Commissionerate,  
Chennai. .. Appellant

Versus

1.M/s.Amsteel Casting Pvt. Ltd.,  
No.35-A, SIPCOT Industrial Complex,  
Hosur 635 126.  
2.The Customs, Excise & Service Tax  
Appellate Tribunal,  
No.26, Shastri Bhawan Annexe Buildings,  
Haddows Road, Chennai 600 006. .. Respondents

Civil Miscellaneous Appeal filed under Section 35 G of  
Central Excise Act, 1944 against the order passed by the 2<sup>nd</sup>  
respondent in CESTAT Final Order 40428/15 dated 17.4.2015.

For Appellant ... M/s.R.Hemalatha

JUDGMENT

(Judgment of this Court was delivered by DR. ANITA SUMANTH,  
J.)

At the time of admission, we note that the issue in  
question in this matter is covered against the Revenue by a  
decision of this Court in the case of Commissioner of Central  
Excise, Salem Vs. Cheran Spinners Ltd (2014 (33) S.T.R.148  
(Mad.)).

2. In view of the above, nothing survives in this appeal  
and the same is dismissed at the threshold. The substantial  
questions of law being answered in favour of the assessee and  
against the Revenue. No costs. Consequently, the connected  
C.M.P.No.47 of 2017 is closed.

Sd/-

Asst.Registrar (CS III )

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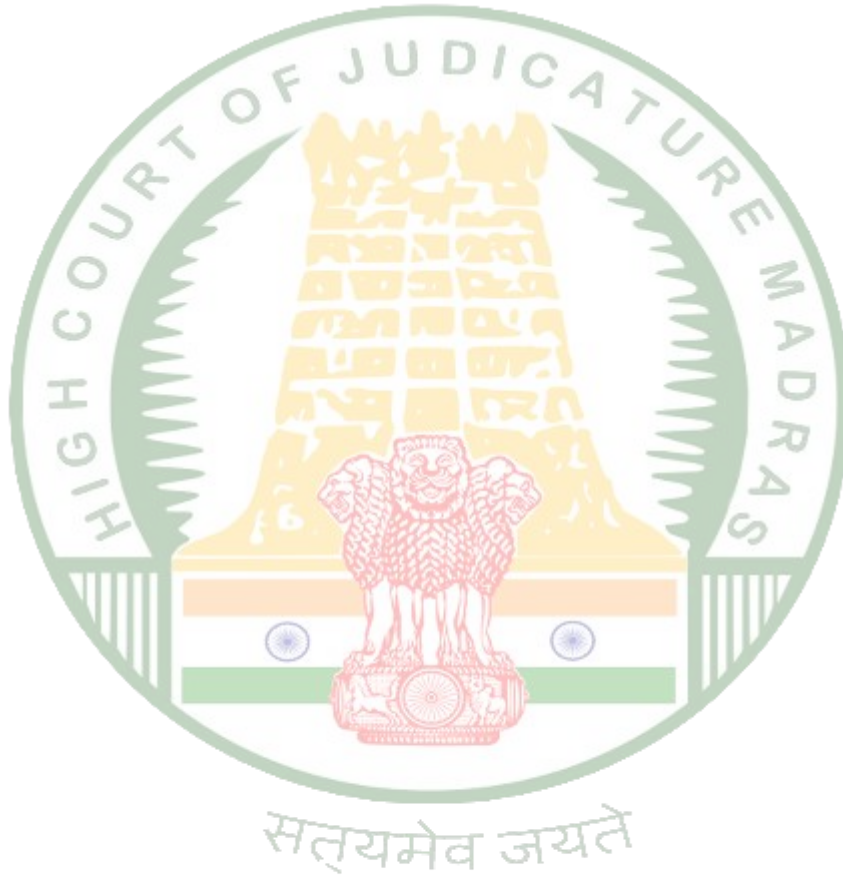
Sub Asst. Registrar

To  
The Customs, Excise & Service Tax  
Appellate Tribunal,  
No.26, Shastri Bhawan Annexe Buildings,  
Haddows Road, Chennai 600 006.

+1 cc to M/s.R.Hemalatha,advocate,sr.3339.

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