

IN THE HIGH COURT OF JUDICATURE AT MADRAS

31.1.2017

Coram:

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

C.M.A.No.1626 of 2009

Commissioner of Central Excise
Chennai-I, Commissionerate,
26/1 , (Old No.121), M.G.Road,
Chennai 600 034.

Appellant

Versus

M/s.Dravida Nadu Drugs and
Pharmaceuticals,
No.20, Kalingaraya Street,
Chennai 600 021.

Respondent

Prayer: Civil Miscellaneous Appeal filed under Section 35G of Central Excise Act, 1944 against the Final Order No.1402/08 and Misc. Order No.479/08 dated 11.12.2008 on the file of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), South Zonal Bench, Chennai 600 006.

For Appellant : Mr.A.P.Srinivas,
Standing Counsel

For respondent : Mr.S.Venkatachalam

JUDGMENT

This Civil Miscellaneous Appeal is filed against the order of the Customs, Excise and Service Tax Appellate Tribunal in Final Order No.1402/08 and Misc. Order No.479/08 dated 11.12.2008.

2. The following substantial question of law is raised :

"Whether, on the facts and circumstances of the case, the Appellate Tribunal is right in setting aside the Commissioner's order and also allowing the cross-objection and ordering that even the duty demand is not sustainable as the entire demand is beyond the normal period of limitation and allowing the cross-objection with consequential relief if any due to the assessee in accordance with law and vacating the penalty imposed and demand of interest believing the 'Ignorance of law' pleaded by the respondent in non-payment of duty?"

3. The learned counsel brought to our notice, Circular in C.No.I/10/10/2016 Legal dated 21.3.2016, wherein, it is stated that the Central Board of Excise and Customs, New Delhi, vide Letter F.No.390/Misc./163/2010 J.C. dated 17.12.2015, has fixed the monetary ceiling for filing appeals before the High Court at Rs.15,00,000/-. Learned counsel for the Department, thus, seeks to withdraw the appeal.

4. In view of the above, without going into the merits and preserving the question of law for adjudication in an appropriate case, this Civil Miscellaneous Appeal is dismissed as withdrawn. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

ssk.

TO

1. The Presiding Officer,
The Customs, Excise and Service
Tax Appellate Tribunal (CESTAT),
South Zonal Bench, Chennai 600006.

2. The Commissioner of Central Excise
Chennai-I, Commissionerate,
26/1 , (Old No.121), M.G.Road,
Chennai 600 034.

+ 1 cc to Mr.A.P. Srinivas, Advocate SR.5817

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