IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER
And
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

C.M.A.No.925 of 2013
and M.P.No.1 of 2013

M/s.Ayya Communications,
103, Madurai Road,
Theni - 625 531
Theni District. ... Appellant

Vs.

The Commissioner of Central Excise,
Lal Bahadur Shastri Marg,
Madurai - 625 002. ... Respondent

Appeal filed under Section 35G of the Central Excise Act, 1944 against the order dated 14.01.2011 made in Final Order No.58/2011 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.M.N.Bharathi

For Respondents : Mr.T.Pramod Kumar Chopda

J U D G M E N T
(Judgment of the Court was delivered by RAJIV SHAKDHER,J.)

1. After some arguments, learned counsel for the appellant says that, since, the amount involved is small, he would not want to press the appeal, but the questions of law may be kept open.

2. The record shows that the Tribunal has confirmed the imposition of penalty, in the sum of Rs.69,367/- under Section 76 of the Finance Act, 1994.

3. Accordingly, keeping the questions of law open, the captioned appeal is dismissed as not pressed. Consequently, the connected Miscellaneous Petition is also dismissed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

1.The Customs,
Excise and Service Tax Appellate Tribunal,
South Zonal Bench,
Chennai 600 006.

2.The Section Officer/Record Keeper,
V.R.Section,
High Court, Madras.

+1cc to Mr.T.Pramod Kumar Chopda, Advocate, S.R.No.39590

C.M.A.No.925 of 2013
and
M.P.No.1 of 2013

NRJK(CO)
CA(19/06/2017)