

In the High Court of Judicature at Madras

Dated : 24.9.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.2038 of 2007

The Commissioner of Customs &
Central Excise, Coimbatore-18. ..Appellant

Vs

1.M/s.Jacks Metals (P) Ltd.,
Coimbatore-641654.

2.The Customs, Excise and Service Tax
Appellate Tribunal, South Zonal
Bench, No.26, Haddows Road,
Chennai-6.Respondents

APPEAL under Section 35G of the Central Excise Act, 1944
against final order Nos.1095-107/2006 on the file of the
Customs, Excise and Service Tax Appellate Tribunal, South Zonal
Bench, Chennai dated 27.11.2006.

For Appellant : Mr.T.R.Senthilkumar, SSC

For Respondent-1 : M/s.Lakshmi Kumaran Sridharan

Judgment was delivered by T.S.SIVAGNANAM, J

The appeal by the Revenue has been directed against the
final order passed by the Customs, Excise and Service Tax
Appellate Tribunal dated 25.10.2006. The appeal has been
admitted on 19.9.2007 on the following substantial questions of
law :

"(i) Whether the Tribunal is right in
modifying its own order passed under Section
35C of the Central Excise Act, 1944 ? And

(ii) Whether the Tribunal is right in
holding that the Adjudicating Authority
delegated piece of adjudication work to the

jurisdictional Assistant Commissioner ?”

2. The learned Senior Standing Counsel for the appellant seeks permission to withdraw the above appeal based on the Board's monetary policy circular. He would submit that on account of the monetary limit in this appeal, which is lesser than the threshold fixed by the Board's circular dated 11.7.2018, he has been instructed to withdraw the appeal.

3. The said submission of the learned Senior Standing Counsel for the Revenue is placed on record. The above civil miscellaneous appeal is dismissed as withdrawn and the substantial questions of law framed in this appeal are left open. No costs.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

RS

To

The Customs, Excise and Service Tax Appellate Tribunal, South
Zonal Bench,
No.26, Sastri Bhavan Annexe Building, Haddows Road, Chennai-6.

+1cc to Mr.Lakshmikumaran, Advocate SR.No.66934

+1cc to M/s.T.R.Senthilkumar, Advocate SR.No.66045

CMA.No.2038 of 2007

GMV (17/10/2018)

सत्यमेव जयते

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