In the High Court of Judicature at Madras

Dated : 01.11.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.3572 of 2006

Union of India, rep.by Commissioner
of Central Excise, Chennai II
Commissionerate, Chennai-35. ...Appellant

Vs

1.M/s.Triveni Alloys Ltd.,
Gummidipoondi-601201.

2.The Customs, Excise and Service Tax
Appellate Tribunal, South Zonal
Bench, Chennai. ...Respondents

APPEAL under Section 35G of the Central Excise Act, 1944 against the order dated 20.2.2006 in Final Order No.128/2006 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai in Appeal No.E/212/2003/MAS.

For Appellant : Mr.A.P.Srinivas
For Respondent : No appearance

Judgment was delivered by T.S.SIVAGNANAM,J

Heard the learned counsel for the appellant.

2. This appeal by the Revenue challenges the order passed by the Customs, Excise and Service Tax Appellate Tribunal, which decided the issue in favour of the assessee.

3. The Revenue seeks to withdraw the appeal on account of low tax effect in terms of the circular dated 11.7.2018 issued by the Central Board of Indirect Taxes and Customs.

4. In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open. In the event the tax effect is above the threshold limit fixed in the said circular under exceptional clauses mentioned in the circular, liberty is granted to the Revenue to make a mention to this Court to restore the appeal to be heard and decided on merits.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Central Excise, chennai-II,
Commissionerate, No.692, MHU Complex,
Anna Salai, Nandanan,Chennai-35.

+ 1 cc to Mr. A.P. Srinivasan, Advocate Sr.75616

CMA.No.3572 of 2006

VD(CO)
EU(07/12/2018)