

In the High Court of Judicature at Madras

Dated : 31.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.60 of 2012

The Commissioner of Central Excise
and Service Tax, Large Tax Payer Unit,
Chennai-101

...Appellant/Respondent

Vs

M/s.Brakes India Ltd., Chennai-50

...Respondent/Plaintiff

APPEAL under Section 35G of the Central Excise Act, 1944 against the order dated 27.7.2011 in Final Order No.882/2011 of the common Final Order No.859-976/2011 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai, against the order dated 30.11.2007 in Appeal No.187/2007 of Commissioner of Central Excise (Appeals), Chennai, against the order dated 09.05.2007 in C.No.V/15/48/2006-CX.Ads dated 09/05/2007 of Additional Commissioner of Central Excise Chennai-II (Commissionerate)

For Appellant : Mrs.Hema Muralikrishnan

For Respondent : Mr.P.R.Ranganath

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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, liberty is granted to the Revenue to make a mention to this Court to restore the appeal to be heard and decided on merits. No costs.

Sd/-
Assistant Registrar (CS-V)

//True copy//

Sub Assistant Registrar

RS

To

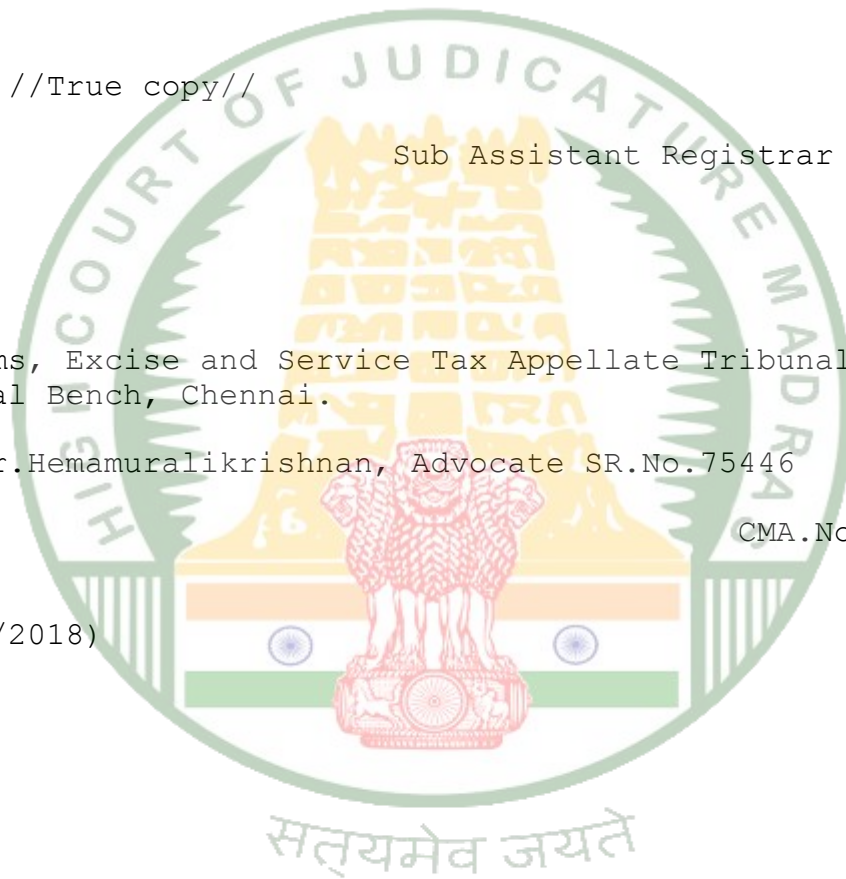
The Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai.

+1cc to Mr.Hemamuralikrishnan, Advocate SR.No.75446

CMA.No.60 of 2012

(CO)

GMV (28/11/2018)



WEB COPY