In the High Court of Judicature at Madras

Dated : 07.9.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal Nos.1958 to 1960 of 2018
& CMP.Nos.15231 & 15232 of 2018

The Commissioner of GST & Central Excise, formerly known as the Commissioner of Central Excise, Office of the Commissioner of GST & Central Excise No.1, Foulks Compound, Anaimedu, Salem-1.

(cause title accepted vide order of court dated 14.8.2018 in CMP.Nos. 13932 to 13934/2018 by TSSJ & VBSJ) ...Appellant in all the CMAs

Vs

Sri Vela Smelters Private Ltd., Pommakkapalayam, Paramathivelur Taluk, Namakkal-637203. ...Respondent in CMA.1958/2018

Sri Vela Smelters Private Ltd., Pommakkapalayam, Nallur Kandampalayam Village, Paramathivelur Taluk, Namakkal. Pin : 637004 ...Respondent in CMA.1959/2018

Mr.T.M.Murugesan, Managing Director, Sri Vela Smelters Private Ltd., Pommakkapalayam, Paramathivelur Taluk, Namakkal-637203. ...Respondent in CMA.1960/2018

APPEALS under Section 35G of the Central Excise Act, 1944 against final order Nos.42225 to 42227/2017 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai dated 26.9.2017 in Appeal No.E/38/2008-DB.

For Appellant : Mr.Rajnish Pathiyil, SPC

COMMON JUDGMENT

(Judgment was delivered by T.S.SIVAGNANAM,J)

Heard the learned Senior Panel Counsel for the appellant.

2. These appeals by the Revenue are directed against the common final order passed by the Customs, Excise and Service Tax Appellate Tribunal dated 26.9.2017 raising the following substantial questions of law :

> "i. Has not the Tribunal fallen in error in disposing off the appeals merely for the purpose of statistics ? and
>
> ii. Has not the Tribunal fallen in error in disregarding the provisions of Section 35C of the Central Excise Act, 1944 ?"

3. The learned Senior Panel Counsel for the appellant has produced a letter dated 17.8.2018 received from the Deputy Commissioner (Legal), Salem, Office of the Commissioner of GST and Central Excise, Salem-1 instructing to withdraw the above appeals based on the Board's monetary policy circular. He would state that on account of the monetary limit in these appeals, which is lesser than the threshold fixed by the Board's circular dated 11.7.2018, he has been instructed to do the needful to withdraw the appeals. He has also made an endorsement in the bundle today to that effect.

4. The letter produced by the learned Senior Panel Counsel for the appellant dated 17.8.2018 is placed on record. These civil miscellaneous appeals are dismissed as withdrawn and the substantial questions of law raised in these appeals are left open. Consequently, the connected CMPs are also dismissed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

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

+2cc to Mr.Rajnish Pathiyil, Advocate sr.no.61952

CMA.Nos.1958 to 1960 of 2018&
CMP.Nos.15231 & 15232 of 2018

rsi(co)
nr 03/10/2018