In the High Court of Judicature at Madras

Dated : 14.8.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal Nos.785 & 786 of 2018

The Commissioner of Central Excise, Salem-1. ...Appellant in both C.M.A.s

Vs

M/s.Jansons Clothing, Tiruchengode ...Respondent in both C.M.A.s

APPEALS under Section 35G of the Central Excise Act, 1944 against common final order Nos.40400 and 40401 of 2015 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai dated 08.4.2015.

For Appellant : Mr.V.Sundareswaran

For Respondent : Mr.Raghavan Ramabadran

COMMON JUDGMENT

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

Heard the learned counsel for the appellant.

2. These appeals by the Revenue are directed against the final orders passed by the Customs, Excise and Service Tax Appellate Tribunal South Zonal Bench, Chennai dated 08.4.2015.

3. The above appeals were admitted on 05.4.2018 on the following substantial questions of law :

> "i. Whether the Tribunal was correct in allowing the appeal filed by the respondent when, admittedly, the respondent had not exported the goods without appreciating the meaning attributable to Rule 19 of the Central Excise Rules, 2001/2002 with regard

to export?

ii. Whether the word 'export' in relation to the manufacturer in Rule 19 of the Central Excise Rules 2001/2002 would take within its ambit 'deemed export' ?

iii. Whether the Tribunal was justified in ignoring the law laid down by the Apex Court in 2010 (260) ELT3 in the case of Commissioner of Central Excise Vs. Haro Chand Shri Gopal with regard to the substantive compliance ? And

iv. Whether the Tribunal committed an error of law by ignoring Rule 25 of the Central Excise Rules, 2001/2002 with regard to levy of penalty under Section 11AC of the Central Excise Act, 1944?"

4. The learned counsel for the appellant has placed before this Court a communication sent by the Assistant Commissioner (Legal), Office of the Commissioner of GST and Central Excise, Salem dated 09.8.2018 stating that on account of the monetary limits in these appeals, which are lesser than the threshold fixed by the Board's circular dated 11.7.2018, he seeks permission to withdraw the appeals.

4. The communication dated 09.8.2018 is placed on record and these civil miscellaneous appeals are dismissed as withdrawn and the substantial questions of law raised in these appeals are left open.

Sd/-
Assistant Registrar(CS-VIII)

//True copy//

Sub Assistant Registrar

RS

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

+1cc to Mr.Lakshmikumaran*, Advocate SR.No.56000

+1cc to Mr.V. Sundareswaran, Advocate SR.No.56002

+1cc to Mr.U. Baranidharan, Advocate SR.No.56381

CMA.Nos.785 & 786 of 2018

GMY(10/09/2018)