In the High Court of Judicature at Madras

Dated : 25.9.2018

Coram

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal Nos.2202 to 2204 of 2018

The Commissioner of GST and
Central Excise, formerly known
as the Commissioner of Customs,
Central Excise and Service Tax,
O/o the Commissioner of GST &
Central Excise, No.1, Foulks
Compound, Anaimedu, Salem-1. ...Appellant

Vs

Shri Cheran Synthetics India Ltd.,
Erode-6.
...Respondent

APPEALS under Section 35G of the Central Excise Act, 1944 against the order of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai in Final Order Nos.42783 to 42785 of 2017 in Appeal Nos. E/209/2010-SM, E/58/2011-SM and E/270/2011-SM dated 24.10.2017.

For Appellant : Mr.Rajnish Pathiyil, SPC

COMMON JUDGMENT

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

These appeals by the Revenue have been directed against the common order passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai in Final Order Nos.42783 to 42785 of 2017 dated 24.10.2017 raising the following substantial questions of law:-

"i. Has not the Tribunal fallen in error in ignoring the conditions prescribed in Rule 5 of the CENVAT Credit Rules, 2004 ?

ii. Has not the Tribunal fallen in error in relying upon precedents, which were adjudicated applying law as applicable before passing of Notification No.5/2006-CE (NT) dated 14.3.2006? and

iii. Has not the Tribunal fallen in error in upholding the order of the Commissioner (Appeals) when the case laws relied upon were factually different from the facts of the present case ?"

2. 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 limits involved in these appeals, which are lesser than the threshold fixed by the Board's Circular dated 11.7.2018, he has been instructed to withdraw the appeals.

3. Be that as it may, it is seen that the appeals have been filed by the Revenue, which arose out of an order passed by the Tribunal dated 24.10.2017. The Original Authority rejected the refund claim of Rs.36,96,374/- and Rs.42,13,167/-. Thus, the monetary limits, involved in the instant case, being well below the amount fixed in the instruction dated 11.7.2018, we hold that the Department cannot pursue this appeals.

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.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

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

+2cc to Mr.Rajnish Pathiyil, Advocate, S.R.No.66406

CMA.Nos.2202 to 2204 of 2018

MP(CO)
GSP(24/10/2018)