

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.405 OF 2018

The Commissioner of Central Excise,
Office of the Commissioner of Central
Excise, Customs and Service Tax,
Coimbatore-18

...Appellant/Respondent

Vs

M/s.TANSI Watch Assembly Unit,
Ooty, Nilgiris.

...Respondent/Appellant

APPEAL under Section 35G of the Central Excise Act, 1944
against the order dated 01.4.2015 in Final Order No.40356/2015
on the file of the Customs, Excise and Service Tax Appellate
Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.A.P.Srinivas

For Respondent : Mr.R.Raghavan
for Mr.P.R.Ranganathan

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withdrawn and the substantial questions of law framed are left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. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

RS

To

1. The Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai.
2. The Commissioner of Central Excise,
Office of the Commissioner of Central
Excise, Customs and Service Tax,
No.6/7, A.T.D.Street, Race Course Road,
Coimbatore-641 018

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.75617

+1cc to Mr.R.Raghavan, Advocate, S.R.No.75148

CMA.No.405 of 2018

NMI (CO)
CS/07/12/2018

सत्यमेव जयते

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