In the High Court of Judicature at Madras

Dated : 05.9.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.3021 of 2012 & MP.No.1 of 2012

The Commissioner of Service Tax,
Nandanam, Chennai-35. ...Appellant/Respondent

Vs

1.M/s.Textech International Pvt.Ltd.,
Chennai-18. ... Respondent/Appellant

2.The Customs, Excise and Service
Tax Appellate Tribunal, Shastri
Bhavan Annexe, I Floor, No.26,
Haddows Road, Chennai-6. ...Respondents

APPEAL under Section 35G(2) of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 against final order No.1184/2010 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai dated 04.11.2010.

For Appellant : Mr.V.Sundareswaran, SSC

For Respondent-1 : Not ready in notice

Judgment was delivered by T.S.SIVAGNANAM,J

Heard the learned counsel for the appellant.

2. This appeal by the Revenue has been directed against the final order passed by the Customs, Excise and Service Tax Appellate Tribunal dated 04.11.2010.

3. This appeal has been admitted on 18.10.2012 on the

following substantials question of law :

> "i. Whether the Tribunal is correct in holding that the refund of CENVAT credit can be granted even when the assessee has registered themselves belatedly under Section 66A of the Finance Act, 1994 ? and
>
> ii. Whether the Tribunal is correct in considering only the penal provisions of Service Tax Laws and in not considering the position under the Central Excise Act and the Rules made thereunder, for which, the CENVAT Credit Rules, 2004 is common ?"

4. The learned Senior Standing Counsel for the appellant had given a letter dated 23.8.2018 to the Registry seeking to list the above appeal for withdrawal based on the Board's monetary policy circular. He would state that on account of the monetary limit in this appeal, 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 appeal.

5. The letter given by the learned Senior Standing Counsel for the appellant dated 23.8.2018 is placed on record, this civil miscellaneous appeal is dismissed as withdrawn and the substantial questions of law framed for consideration in this appeal are left open. Consequently, the connected MP is also dismissed.

Sd/-
Assistant Registrar(CS-IX)

//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.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No. 61439

RS

CMA.No.3021 of 2012
and MP.No.1 of 2012

CA(CO)
GN(25/09/2018)