

In the High Court of Judicature at Madras

Dated : 03.9.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.3274 of 2013

The Commissioner of Central
Excise, Salem-1. Appellant

Vs

M/s.Burn Standard Co. Ltd.,
Salem-5. Respondent

APPEAL under Section 35 of the Central Excise Act, 1944
against final order No.400302013 in Appeal No.E/581/09 on the
file of the Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai dated 11.12.2012.

For Appellant : Mrs.Hema Muralikrishnan, SSC

For Respondent: Mrs.L.Maithili for
M/s.Maithili Associates

Judgment was delivered by T.S.SIVAGNANAM,J

Heard the learned counsel for the parties.

2. This appeal by the Revenue has been directed against the
final order passed by the Customs, Excise and Service Tax
Appellate Tribunal dated 11.12.2012.

3. This appeal has been admitted on 20.11.2013 on the
following substantial question of law :

"Whether the GTA service availed by the
assessee in respect of outward
transportation of the goods beyond the place
of removal should be treated as input
service in terms of Rule 2(1)(ii) of the
CENVAT Credit Rules, 2004 even before
01.4.2008 ?"

4. The learned Senior Standing Counsel for the appellant
had given a letter dated 30.8.2018 to the Registry seeking to
list the above appeal for withdrawal based on a communication
sent to her by the Deputy Commissioner (Legal), Office of the
Commissioner of GST and Central Excise, Salem dated 17.8.2018

stating 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, the learned Senior Standing Counsel has been instructed to do the needful to withdraw the appeal.

5. The communication dated 17.8.2018 and the letter given by the learned Senior Standing Counsel for the appellant dated 30.8.2018 are placed on record and this civil miscellaneous appeal is dismissed as withdrawn and the substantial question of law in this appeal is left open. No costs.

Sd/-

Assistant Registrar (CO)

// True Copy//

Sub Assistant Registrar

RS

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.Hemamuralikrishnan, Advocate SR.No.60679

GMI (CO)
RMP (25/09/2018)

CMA.No.3274 of 2013

सत्यमेव जयते

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