IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17/4/2018

C O R A M

THE HON'BLE MR.JUSTICE S.MANIKUMAR

AND

THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.487 of 2008

The Commissioner of Central Excise
Central Excise Commissionerate
Chennai I Commissionerate
121 M.G.Road
Nungambakkam
Chennai 600 034. ... Appellant

vs.

1. Customs, Excise and Service Tax Appellate Tribunal
South Zonal Bench, I Floor
Shastri Bhavan Annexe
Haddows Road
Chennai 600 001.

2. M/s. Hackbridge Hewttic & Easun Limited
Thiruvottiyur
Chennai 600 019.

3. R. Gopalakrishnan
Accounts Manager
M/s. Hackbridge Hewttic & Easun Limited
Thiruvottiyur
Chennai 600 019. ... Respondents

Civil Miscellaneous Appeal filed under Section 35 G of the Central Excise Act, 1944, to set aside the order of the first respondent to the extent of reducing the penalty imposed on the second respondent from Rs.11,19,690/- to Rs.1 lakh under Section 11 AC of the Central Excise Act and by setting aside the order of allowing the appeal of the third respondent.

For Appellant ... Mr.A.P.Srinivas
Standing Counsel
for Central Excise

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J U D G M E N T

(Judgment of the Court was delivered by S.MANIKUMAR, J)

Final Orders, made in F.O.Nos.1310 and 1311 of 2006, dated 18/12/2006, by the Customs, Excise and Service Tax Appellate Tribunal, Chennai, are challenged in the Civil Miscellaneous Appeals.

2. On this day, when the matters came up for hearing, inviting the attention of this Court to the instructions in F.No.390/Misc./163/2010-JC/Pt of the Ministry of Finance, Department of Revenue Central Board of Excise & Customs, New Delhi, dated 30.12.2016, Mr.A.P.Srinivas, learned counsel for the appellant seeks permission to withdraw the appeals.

3. Instruction of the Ministry dated 30.12.2016, is extracted hereunder.

F.No.390/Misc./163/2010-JC/Pt
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi, 30th December, 2016

INSTRUCTION

To

1. All Principal Chief Commissioners/ Chief Commissioners and Directors General under the Central Board of Excise and Customs.
2. Chief Commissioner (AR), All Commissioners (AR), Customs, Excise & Service Tax Appellate Tribunal.
3. All Principal Commissioners / Commissioners of Customs / Central Excise / Service Tax / Commissioner, Directorate of Legal Affairs.
4. cbec@icegate.gove.in

Sir/Madam,

Sub: - Reduction of Government litigation - providing monetary limits for filing appeals by the Department before CESTAT - regarding.

In exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 made applicable to Service Tax vide Section 83 of the Finance Act, 1994 and Section 131 BA of the Customs Act, 1962 and in partial modification of earlier instruction issued from F.No.390/Misc./163/2010-JC dated 17.12.2015, Central Board of Excise & Customs fixes the monetary limit below which appeal shall not be filed in the High Court as Rs.20,00,000/-.

2. Except for the above all other terms and conditions of earlier instructions dated 17.8.2011 & 17.12.2015 stands.

(Anuj Agarwal)
Officer in Special Duty-Judicial Cell

4. Placing on record the above, Civil Miscellaneous Appeal is dismissed as withdrawn. No costs.

Sd

ASSISTANT REGISTRAR (CS IV)

TRUE COPY

SUB ASSISTANT REGISTRAR

To

1. Customs, Excise and Service Tax Appellate Tribunal
South Zonal Bench, I Floor
Shastri Bhavan Annexe
Haddows Road Chennai 600 001.

1CC TO MR. A.P. SRINIVAS, ADVOCATE SR.NO. 28776

C.M.A.No.487 of 2008

SDR 18 5 2018