

In the High Court of Judicature at Madras

Dated : 31.10.2018

Coram :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

AND

THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal Nos.2077 & 2078 of 2017
and CMP.No.11063 of 2017

The Commissioner of Central Excise
Chennai I Commissionerate,
Chennai-34

...Appellant in both C.M.As

Vs

1. C.E.Kim, Managing Director,
M/s.Kocon India Pvt. Ltd.,
Tiruvallur-602107

...Respondent-1 in
CMA.2077/2017

2. M/s.Kocon India Pvt. Ltd.,
Tiruvallur-602107

...Respondent-1 in
CMA.2078/2017

3. The Customs, Excise and Service Tax
Appellate Tribunal, South Zonal
Bench, Shastri Bhavan Annexe,
I Floor, 26 Haddows Road, Chennai-6

...Respondent-2 in
both CMAs

APPEALS under Section 35G of the Central Excise Act, 1944
against the common Final Order No.40219 and 40218/2015 on the
file of the Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai respectively in Appeal
Nos.E/605/2009-SM and E/604/2009/SM dated 05.3.2015.

For Appellant : Mr.A.P.Srinivas

For Respondents 1 & 2 : Mr.Edwin Prabhakar

COMMON JUDGMENT

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

Heard the learned counsel for the appellant.

2. These appeals by the Revenue challenge the common order
passed by the Customs, Excise and Service Tax Appellate
Tribunal, which decided the issue in favour of the assesseees.

3. The Revenue seeks to withdraw the appeals 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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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, liberty is granted to the Revenue to make a mention to this Court to restore the appeals to be heard and decided on merits. No costs. Consequently, the connected CMP is also dismissed.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

To

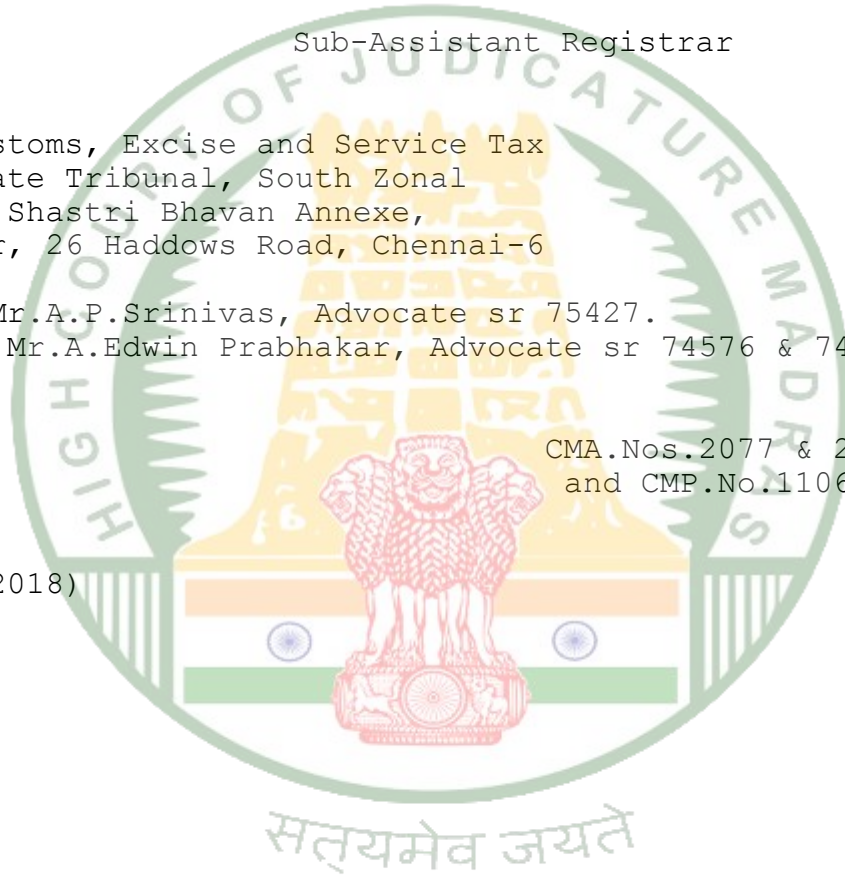
1. The Customs, Excise and Service Tax
Appellate Tribunal, South Zonal
Bench, Shastri Bhavan Annexe,
I Floor, 26 Haddows Road, Chennai-6

+1 CC to Mr.A.P.Srinivas, Advocate sr 75427.

+2 Ccs to Mr.A.Edwin Prabhakar, Advocate sr 74576 & 74577.

CMA.Nos.2077 & 2078 of 2017
and CMP.No.11063 of 2017

GP(CO)
SP(28/11/2018)



WEB COPY