

In the High Court of Judicature at Madras

Dated : 11.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.2636 of 2017 & CMP.No.14482 of 2017

The Commissioner of Central Excise
& Service Tax, Coimbatore-18. ...Appellant/Respondent

Vs

KCF Chit Funds Private Limited,
Mettupalayam-641301. ...Respondent/Appellant

APPEAL under Section 35G of the Central Excise Act, 1944
against the order dated 14.10.2016 in Final Order No.41999 of
2016 on the file of the Customs, Excise and Service Tax
Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.K.S.Ramaswamy

For Respondent : Mr.S.Jaikumar

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 the nature of a refund claim, in terms of
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withdrawn and the substantial questions of law raised are left
open. In the event the tax effect, in the nature of a refund

claim, 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 appeal to be heard and decided on merits. No costs. Consequently, the connected CMP is also dismissed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1. The Customs,
Excise and Service Tax Appellate Tribunal,
South Zonal Bench,
Chennai.
2. The Commissioner of Central Excise and Service Tax
Appellate Tribunal, South Zonal Bench,
Chennai.

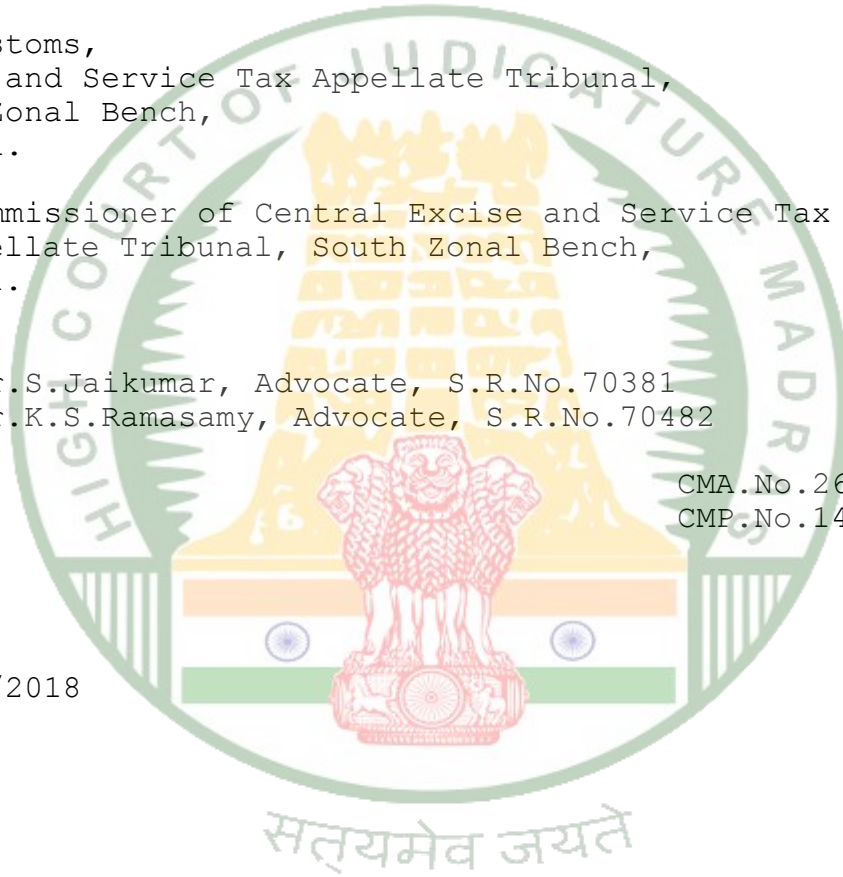
+1cc to Mr.S.Jaikumar, Advocate, S.R.No.70381

+1cc to Mr.K.S.Ramasamy, Advocate, S.R.No.70482

CMA.No.2636 of 2017&
CMP.No.14482 of 2017

AD(CO)

rrs 15/11/2018



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