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 No.3028 of 2017

The Commissioner of Central Excise
and Service Tax, Large Tax Payer Unit,
Chennai-1 ...Appellant/Respondent

Vs

M/s.Alstom T & D India Ltd.,
Chennai-43 ...Respondent/ Appellant

APPEAL under Section 35G of the Central Excise Act, 1944 against the order dated 22.9.2015 in Final Order No.41262/2015 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai in Appeal No.ST/40252/2014-SM.

For Appellant : Mr.A.P.Srinivas

For Respondent : Mr.Joseph Prabhakar

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 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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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 appeal to be heard and decided on merits. No costs.

Sd/-
Assistant Registrar(CS-IX)

//True copy//

Sub Assistant Registrar

RS

To

The Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

+1cc to Mr.AP.Srinivas, Advocate SR.No.75426

+1cc to Mr.Joseph Prabakar, Advocate SR.No.75437

CMA.No.3028 of 2017

EV(CO)

GMY(29/11/2018)