

In the High Court of Judicature at Madras

Dated : 09.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Civil Miscellaneous Appeal No.2325 of 2018

The Commissioner of GST & Central Excise,
No.1, Foulks Compound,
Anaimeedu, Salem - 623 001.

..Appellant/Respondent

Vs

M/s.Raaj Associates,
No.49 Sri Sai Nivas, Chinnaiah Pillai Road,
Marvaneri,
Salem-636 001.

..Respondent /Appellant

APPEAL under Section 35(G) of the Central Excise Act, 1944 read with Section 6(7) of the Finance Act against final order No.41659/2017 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai dated 08.8.2017.

For Appellant : Mr.Rajnish Pathiyil, SSC

Judgment was delivered by T.S.SIVAGNANAM, J

The appeal by the Revenue is directed against the final order passed by the Customs, Excise and Service Tax Appellate Tribunal dated 08.8.2017 raising the following substantial questions of law :

"(i) Has not the Tribunal fallen in error in relying upon the decision of the Commissioner Vs. Larsen & Toubro Ltd [(2016) 1 SCC 170], which is factually distinct and consequently setting aside the impugned order? And

ii. Is not the Tribunal incorrect in

holding the demand as unsustainable when the assessee has accepted and discharged the liability and confined its appeal only to the issue of penalties imposed ?”

2. The learned Senior Standing Counsel for the appellant has produced a letter dated 17.8.2018 received from the Deputy Commissioner (Legal), Salem, Office of the Commissioner of GST and Central Excise, Salem-1 instructing to withdraw the above appeal based on the Board's monetary policy circular. He would state 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, he has been instructed to do the needful to withdraw the appeal.

3. The letter produced by the learned Senior Standing Counsel for the appellant dated 17.8.2018 is placed on record. This civil miscellaneous appeal is dismissed as withdrawn and the substantial questions of law raised in this appeal are left open.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1. The Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, No.26,
Sastri Bhavan Annexe Building,
Haddows Road, Chennai-6.

2. The Commissioner of GST & Central Excise,
No.1, Foulks Compound, Anaimeedu, Salem - 623 001.

+1 cc to Mr.Rajnish Pathiyil, Advocate Sr.No.69443

CMA.No.2325 of 2018

CP(CO)
CSL/19.11.2018