

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

CEA.NO.159 OF 2010

**JUDGMENT:** {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Ms. T.Sudha Muralidhar, learned Standing Counsel for Central Excise and Customs and Service Tax, submits that, since this appeal is below the monetary limit of Rs.50,00,000/-, the appellant does not wish to prosecute the appeal in the light of the Circular instructions issued by the Central Board of Indirect Taxes & Customs dated 11.07.2018. Learned counsel would seek liberty to file an application for restoration of the appeal, in case it were to be found later that the subject matter of the appeal falls within the exceptions mentioned in the aforesaid Circular issued by the Central Board.

Granting liberty as sought for, the appeal is dismissed as withdrawn. Needless to state that, in case the appeal falls within any of the exceptions referred to in the Circular, this order shall not disable the appellant from furnishing details as to how the appeal falls within the said exceptions and, thereafter, to prefer a fresh appeal in accordance with law. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

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**(RAMESH RANGANATHAN, J)**

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**(KONGARA VIJAYA LAKSHMI, J)**

29<sup>th</sup> October 2018  
RRB