THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

C.E.A.Nos.44 and 58 of 2006;
19 of 2009;
197, 304 and 329 of 2010;
55, 56, 66, 67, 90, 98 and 103 of 2011;
37, 41 and 97 of 2012;
214, 215, 216 and 220 of 2017;
and
1, 81 and 82 of 2018

COMMON JUDGMENT: (per SK,J)

The Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India, issued Instruction dated 04.04.2018 in relation to reduction of litigation in central excise and service tax matters by amending the earlier Instruction dated 17.12.2015. Thereby, adverse judgments pertaining to 'classification and refunds issues which are of legal and/or recurring nature' are not to be contested if they are below the monetary limits fixed by the Board.

In the light of this new circular, the Principal Commissioner, Visakhapatnam Commissionerate, Central Excise and Service Tax, Visakhapatnam, addressed letter dated 01.06.2018 to the Registry seeking leave to withdraw various matters in which only the issue of refunds has been raised though the amount is less than the monetary limit of Rs.20,00,000/- fixed earlier by the Board. Pursuant thereto, this batch of cases are listed before this Court under the caption 'For Withdrawal'.

Sri Swaroop Oorilla, learned standing counsel for the Revenue, would inform this Court that these matters pertain to the issue of penalty and were sought to be maintained notwithstanding the fact that the amount involved in each of the appeals is less than the monetary limit. He would further state that in the light of the new Instruction issued by the Board, these matters need not be adjudicated on merits.

Recording the said statement, all the appeals are dismissed as withdrawn. Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

SANJAY KUMAR,J

T.AMARNATH GOUD,J

Date:18.06.2018

GJ