

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.02.2019

Coram

THE HONOURABLE MR. JUSTICE M.M.SUNDRESH
and
THE HONOURABLE MR. JUSTICE C.SARAVANAN

C.M.A.No.2171 of 2007
and
M.P.No.2 of 2007

The Commissioner of Customs,
Air Cargo Complex,
Meenambakkam, Chennai - 27. .. Appellant/Respondent

vs.

1.Customs, Excise and Service
Tax Appellate Tribunal,
South Zonal Bench at Bangalore.

2.M/s.ITW India Ltd.,
Hyderabad. .. Respondents/Appellant

Appeal filed under Section 130 of the Customs Act, 1962
against the order dated 18.10.2005 made in Final Order No.1819
of 2005 on the file of Customs, Excise and Service Tax Appellate
Tribunal, South Zonal Bench at Bangalore.

For Appellant : Mr.G.M.Syed Nurullah Sheriff
For Respondents : Mr.R.Parthasarathy for
Mr.Lakshmi Kumaran for R2
R1 - Tribunal

JUDGMENT

(Judgment of the Court was delivered by M.M.SUNDRESH, J.)

This appeal has been preferred against the order dated
18.10.2005 made in Final Order No.1819 of 2005 on the file of
Customs, Excise and Service Tax Appellate Tribunal, South Zonal
Bench at Bangalore.

2.When the matter is taken up for hearing, learned counsel
appearing for the second respondent by relying upon the
proceedings in C.B.I.&C (Judicial Cell) Instruction
F.No.390/Misc./116/2017-JC dated 11.07.2018 has stated that the
subject matter of the present appeal being less than Rs.50
lakhs, the same cannot be agitated on merit.

3.Learned counsel appearing for the appellant would submit that there is question of law, which can be left open.

4.Considering the above, the Original Side Appeal stands dismissed, leaving the question of law open to be decided by this Court at the appropriate time. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

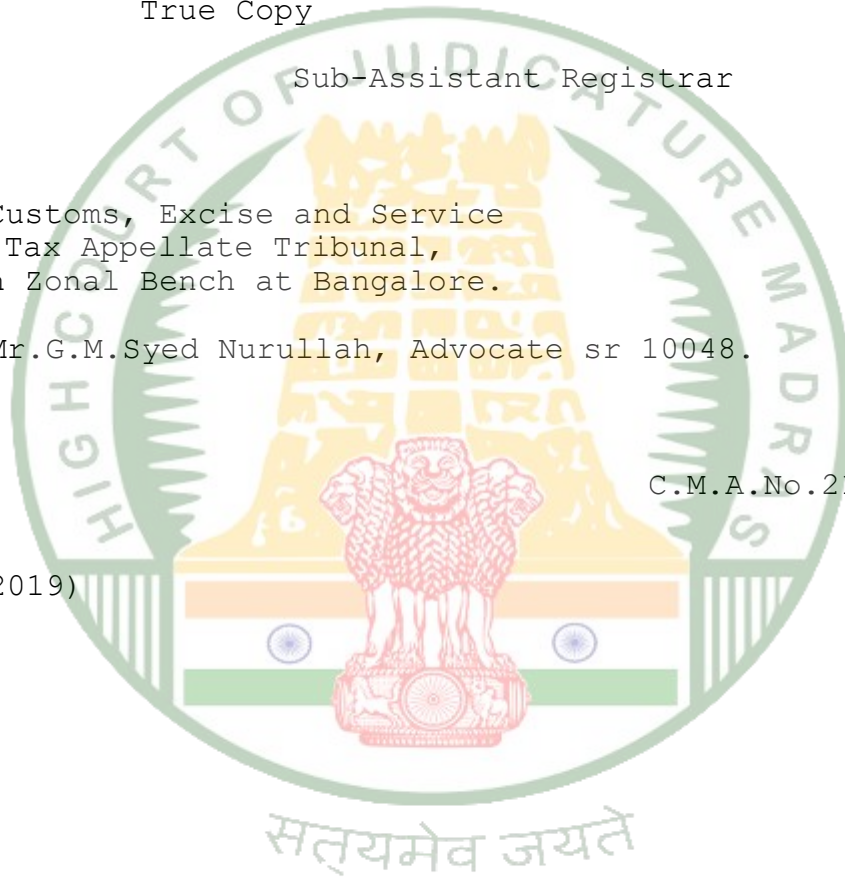
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To

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

+1 CC to Mr.G.M.Syed Nurullah, Advocate sr 10048.

C.M.A.No.2171 of 2007

RK(CO)
SP(29/03/2019)



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