IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.11.2019

CORAM :

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

Civil Miscellaneous Appeal No.4079 of 2019

Commissioner of GST & Central Excise,
Chennai Outer,
No.2054-I, II Avenue,
12th Main Road, Anna Nagar,
Chennai 600 040. .. Appellant

v.

The Commissioner,
Thiruvannamalai Municipality,
Thiruvannamalai,
Thiruvannamalai 606 601.
Tamil Nadu. .. Respondent

Civil Miscellaneous Appeal filed under Section 35G of the Central Excise Act, 1994, against the Common Final Order No.42135 of 2018 dated 19.7.2018 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai.

For Appellant : Mr.T.R.Senthilkumar
Sr. Standing Counsel

JUDGMENT
(Delivered by Dr.Vineet Kothari, J.)

This Civil Miscellaneous Appeal has been filed by the Revenue, calling in question the correctness of the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai, dated 19.7.2018, by raising the following substantial questions of law:

> "i) Whether on the facts and circumstances of the case, the Appellate Tribunal has committed substantial error in law in disposing off the appeals merely for the purpose of statistics?

ii) Whether on the facts and circumstances of the case, the Appellate Tribunal has fallen in error in disregarding the provisions of Section 35C of the Central Excise Act, 1944?"

2. When the matter is taken up for Admission, the learned Senior Standing Counsel brought to our notice the Instruction issued by the Central Board of Indirect Taxes and Customs dated 22nd August 2019, wherein, it is stipulated that appeals shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.1,00,00,000/- (Rupees One Crore).

3. In the instant case, the tax effect is said to be less than the monetary limit imposed and, therefore, the Appeal filed by the Revenue is dismissed as withdrawn, keeping open the substantial questions of law for determination in appropriate cases.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

ssk.
To:

1. The Registrar,
Customs, Excise & Service Tax
Appellate Tribunal, Chennai.

2. Commissioner of GST & Central Excise,
Chennai Outer, No.2054-I, II Avenue,
12th Main Road, Anna Nagar,
Chennai 600 040.

3. The Commissioner,
Thiruvannamalai Municipality,
Thiruvannamalai,
Thiruvannamalai 606 601.
Tamil Nadu.

+2ccs to Mr.T.R.Senthilkumar , Advocate SR.No. 94857.96302

C.M.A.No.4079 of 2019

A.SK(08/01/2020)