IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2019

CORAM:

THE HON'BLE DR. JUSTICE VINEET KOTHARI
and
THE HON'BLE MR. JUSTICE R.SURESH KUMAR

C.M.A.No.720 of 2018

The Commissioner of Central Excise
No.1, Foulks Compound, Anai Medu, Salem-1.
.. Appellant/Respondent

..Vs..

M/s.Subramania Siva Co-operative Sugar Mills
Gopalapuram, Pappireddipatti Taluk
Dharmapuri District 636 904.
.. Respondent/Appellant

Prayer : Civil Miscellaneous Appeal is filed under Section 35 G of the Customs Excise Act, 1944, against the Final Order No.40423 of 2015 dated 16.04.2015 passed by the CESTAT, Chennai and to uphold the Order-in-Original No.05/2012 dated 27.09.2012 passed by the Commissioner.

For Appellant : Mr.Pramod Kumar Chopda

For Respondent : Mr.Hari Radhakrishnan for
Mr.V.Sundareswaran

J U D G M E N T

(Judgment of the Court was delivered by DR.VINEET KOTHARI, J.)

The learned counsel for the appellant Revenue brought to our notice the instruction issued by the Central Board of Indirect Taxes and Customs, New Delhi vide instructions F.No.390/Misc./116/2017-JC dated 22.08.2019, 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 only).

2. In the instant case, the tax effect is less than the monetary limit imposed and therefore, the appeal is dismissed as not pressed. No order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

KST

To
1.The Commissioner of Central Excise,
No.1.Foulks Compound, Anai Medu,
Salem-636 001.

2.The Customs, Excise & Service Tax
Appellate Tribunal,
No.26, Sastri Bhavan Annexe Building,
Haddows Road,
Chennai-6.

+1cc to Mr.V.Sundareswaran, Advocate SR.106544
+1cc to Mr.Hari Radhakrishnan, Advocate SR.105544

C.M.A.No.720 of 2018

PVS(CO)
CB(04/02/2020)