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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.12.2019

CORAM:

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

C.M.A.No.3021 of 2019
and C.M.P.No.16386 of 2019

The Commissioner of GST & Central Excise
Chennai North Commissionerate,
No.121, Nungambakkam High Road
Chennai 600034. .. Appellant/Respondent

..Vs..

M/s.Rakindo Kovai Township Ltd
New No.1, Trimex Towers, Subbaraya
Avenue, C.P.Ramaswamy Road, Alwarpet
Chennai 600 018 .. Respondent

Prayer : Civil Miscellaneous Appeal is filed under Section 35 G of the Customs Excise Act, 1944, against the Final Order No.42919 of 2018, dated 20.11.2018 (received on 18.01.2019) on the file of CESTAT, South Zonal Bench, Chennai.

For Appellant	: Mr.V.Sundareswaran
For Respondent	: Mr.M.P.Senthil Kumar for Mr.G.Baskar

J U D G M E N T

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

The learned counsel for the 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. Consequently, connected miscellaneous petition is also dismissed.

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Sd/-
Asst.Registrar (CS V)

/true copy/
Sub Asst. Registrar

KST

To

1.The Commissioner of Customs
Excise & Service Tax Appellate Tribunal
South Zonal Bench, Chennai

2.M/s.Rakindo Kovai Township Ltd,
New No.1, Trimex Towers, Subbaraya Avenue,
C.P.Ramaswamy Road, Alwarpet, Chennai 600 018.

+1 cc to Mr.Sundareswaran Advocate sr103733

+1 cc to Mr.G.Baskar Advocate sr103772

C.M.A.No.3021 of 2019

mr(co)
aa22/01/2020