

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.3061 of 2019

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

.. Appellant
..Vs..

M/s.KCP Limited
Post Bag No.2278, Thiruvottiyur
Chennai 600 019.

.. Respondent

Prayer : Civil Miscellaneous Appeal is filed under Section 35 G of the Customs Excise Act, 1944, against the Final Order No.40596 of 2018, dated 20.03.2019 on the file of CESTAT, South Zonal Bench, Chennai and to restore the decision of the Original Authority vide OIO No.06/2015 dated 24.02.2015.

For Appellant	: Mr.V.Sundareswaran
For Respondent	: Mr.S.Shyam Kumar

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.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

KST

To

1. CESTAT, South Zonal Bench, Chennai

+1cc to Mr.S.Shyam Kumar , Advocate SR.No. 103782

+1cc to Mr.V.Sundareswaran , Advocate SR.No. 103734

C.M.A.No.3061 of 2019

A.SK(07/02/2020)