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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.1726 of 2017 and C.M.P.No.9532 of 2017

The Commissioner of Central Excise
Chennai. ... Appellant/Respondent

..Vs..

Indian Oil Corporation Limited (Lube Plant)
Tondiarpet, Chennai. ... Respondent

Prayer : Civil Miscellaneous Appeal is filed under Section 35 G of the Customs Excise Act, 1944, against the Final Order No.42063 of 2016 (Appeal No.E/1376/2004), dated 27.10.2016 on the file of CESTAT, South Zonal Bench, Chennai.

For Appellant : Ms.R.Hemalatha

For Respondent : Mr.K.Vaitheeswaran

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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

KST

To

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

2. Indian Oil Corporation Limited (Lube Plant), Tondiarpet,
Chennai.

+1cc to Mr.K.Vaitheeswaran, Advocate Sr.104202
+1cc to Ms.R.Hemalatha, Advocate Sr.103776

C.M.A.No.1726 of 2017

mr[co]
srg 22/01/2020