IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 25/9/2019

C O R A M

The Honourable Mr.Justice S.Manikumar
and
The Honourable Mr.Justice D.Krishnakumar

Civil Miscellaneous Appeal No.2613 of 2018

The Commissioner of GST & Central Excise
No.1 Goubert Avenue
Beach Road
Puducherry 605 001. ... Appellant/Respondent

Vs

M/s. Lenovo India Pvt Ltd
R.S.No.19/1A, 21, Edayarpallayam Village
Cuddalore Main Road
Thavalakuppam
Puducherry 605 007. ... Respondent/Appellant

Prayer: Appeal filed under Section 35 G of the Central Excise Act, against the Final Order No.41114/2018, dated 13/4/2018, passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For appellant ... Ms.Aparna Nandakumar

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J U D G M E N T
(Judgment of the Court was made by S.Manikumar,J)

This Appeal has been filed against the Final Order No.41114/2018, dated 13/4/2018, passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

2. Mrs.Aparna Nandakumar, learned counsel for the appellant has circulated a letter, dated 16/9/2019, to the Registrar Judicial, Madras High Court, Chennai, seeking permission to withdraw the instant Civil Miscellaneous Appeal. Letter, dated 16/9/2019, submitted to the Registrar Judicial, Madras High Court, Chennai, is on the basis of the instructions

contained, in the letter of the Assistant Commissioner (Legal), Salem, in C.No.I/10/45/2018-LG, dated 12/9/2019, issued by the office of the Commissioner of GST & Central Excise. In addition to the above, learned counsel for the appellant also made submissions for withdrawal. Instructions, dated 22/8/2019 and Letters, dated 5/9/2019, 12/9/2019 and 16/9/2019, are treated as part of the record of C.M.A.No.3111 of 2018. Instruction dated 22/8/2019, reads as under:-

INSTRUCTION

To
1. All Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/Commissioners of Customs/Customs (Prventive)/GST & CX
2. All Principal Director Generals/Director Generals under CBIC
3. Chief Commissioner (AR), Commissioner (Legal), Principal Commissioner, Directorate of Legal Affairs, CBIC;
4. webmaster.cbec@icegate.gov.in

Subject: Reduction of Government Litigation - Raising of monetary limits for filing appeals by the Department before CESTAT/High Courts and Supreme Court in Legacy Central Excise and Service tax - regarding.

In exercise of the powers conferred by Section 35 R of the Central Excise Act, 1944 and made applicable to Service Tax vide Section 83 of the Finance Act, 1994, the Central Board of Indirect Taxes and Customs fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Courts and Supreme Court.

S.No.	Appellate Forum	Monetary Limit
1	CESTAT	Rs.50,00,000/-
2	High Courts	Rs.1,00,00,000/-
3	Supreme Court	Rs.2,00,00,000/-

2. This instruction applies only to legacy issues i.e., matters relating to Central Excise and Service Tax, and will apply to pending cases as well.

3. Withdrawal process in respect of pending cases in above forums, as per the above revised

limits, will follow the current practice that is being followed for the withdrawal of cases from the Supreme Court, High Courts and CESTAT. All other terms and conditions of concerned earlier instructions will continue to apply.

4. It may be noted that issues involving substantial questions of law as described in para 1.3 of the instruction dated 17/8/2011 from F.No.390/Misc/163/2010-1C would be contested irrespective of the prescribed monetary limits.

5. Since withdrawal of Departmental Appeals is a long drawn activity requiring routine and constant monitoring, formats have been introduced in the Monthly Performance Report for all field formations to send monthly reports regarding status of withdrawal of appeals in the MPR (refer table P/P-1). Details of the said cases should also be available in a separate register for further perusal by the Board as and when required. Tables are in the Annexure-A attached. The description of the Tables in brief is provided below.

a. Table P: Position of withdrawal with reference to raised monetary limits SC/HC/CESTAT (as per instruction dated 22/8/2019)

b. Table P-1: Remaining to be filed/withdrawn SC/HC/CESTAT."

3. Placing on record the above, Civil Miscellaneous Appeal is dismissed as withdrawn. No costs.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

mvs

To

1.The Customs, Excise and Service Tax,
Appellate Tribunal, Southern Regional Bench
Chennai-600 006.

2.The Commissioner of GST,
and Central Excise,
No.1, Goubert Avenue,
Beach Road, Puducherry-605 001.

+1cc to Ms.Aparna Nandakumar, Advocate SR.82532

Civil Miscellaneous Appeal No.2613 of 2018

PVS(CO)
CB(28/11/2019)