IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2020

CORAM:

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

C.M.A.No.3034 of 2014

Commissioner of Service Tax
No.2054-I, IInd Avenue, 12th Main Road
Anna Nagar, Chennai - 600 040.

.. Appellant

..Vs..

1.M/s.Verizon Data Services India Limited
9th Floor Alltius Block, Olympia Tech Park
Plot No.1, SIDCO Industrial Estate
Guindy, Chennai 600032.

2.Customs, Excise and Service Tax Appellate Tribunal
South Zonal Bench, Shasthri Bhawan Annexe
1st Floor, No.26, Haddows Road, Chennai 600 006.

.. Respondents

Prayer : Civil Miscellaneous Appeal filed under Section 35 G of the Central Excise Act against the Final Order No.40627 of 2013 dated 11.12.2013 passed by the CESTAT, South Zonal Bench, Chennai.

For Appellant : Mr.L.T.Thirumalaisamy
Senior Panel Counsel - C & C.E.

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.

s/d-
Assistant Registrar(CS V)

True Copy

Sub-Assistant Registrar

KST

To

The Customs Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai.

+1 CC to Mr. Thirumalaisamy, Advocate sr 9204.
+1 CC to Mr. Sandeep Bagmar, Advocate sr 9667

C.M.A.No.3034 of 2014

MG(CO)
SP(03/03/2020)