IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2020

CORAM:

THE HON'BLE DR. JUSTICE VINEET KOTHARI
and
THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

C.M.A.No.4798 of 2019

The Commissioner of GST & Central Excise,
Chennai South Commissionerate,
MHU Complex,
No,692, Anna Salai,
Nandanam, Chennai-600 035 ..Appellant

..Vs..

M/ s,Prasad Corporation Ltd
No.28, Arunachalam Road,
Saligramam, Chennai-93 ..Respondent

Prayer : Civil Miscellaneous Appeal filed under Section 35G of the Central Excise Act read with Section 83 of the Finance Act, 1944 against the Final Order No.43120 of 2018 dated 04.01.2019 made in Appeal No.ST/547/2011-DB passed by the Customs Excise & Service Tax Appellate Tribunal, South Zonal Bench, Madras.

For Appellant : Mr.V.Sundareswaran

For Respondent : Mr.Raghavan Ramabhadran
for M/s.Lakshmi Kumaran Associates

J U D G M E N T

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

The Court was held by Video Conference as per the Resolution of the Full Court dated 03 July 2020, by Judges at the respective residence and the counsel, staff of the Court appearing from their respective residences.

2. 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).

3. 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

//True Copy//

Sub Assistant Registrar

To
CESTAT, South Zonal Bench, Chennai.
nO.26, Sashti Bhawan Annexe Building,
Haddows Road, Ch-6.

C.M.A.No.4798 of 2019

RV(10/11/2020)