IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.09.2020

CORAM:

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

C.M.A.Nos.4434 and 4435 of 2019

The Commissioner of GST & Central Excise
Chennai II Commissionerate
692, MHU Complex, Anna Salai
Nandanam, Chennai - 600 035. .. Appellant in both appeals

..Vs..

M/s.SPIC Limited
House No.88, Mount Road
Guindy, Chennai 600 032. .. Respondent in both appeals

Prayer : Civil Miscellaneous Appeals filed under Section 35 G of the Central Excise Act, 1944, read with Section 83 of Finance Act, 1944 against the Final Order Nos.40277/2019 and 40278/2019 dated 31.01.2019 in Appeal Nos.ST/40127 of 2013 and ST/40128 of 2013 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.T.L.Thirumalaisamy

For Respondent : Mrs. Jayalakshmi
for Mr.S.Muthu Venkatraman

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 appeals are dismissed as not pressed. No order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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

+1cc to M/s.Muthu Venkataraman, Advocate, sr no.32069
+1cc to M/s.T.L.Thirumalasamy, Advoate, sr no.31878

C.M.A.Nos.4434 AND 4435 of 2019

RP(CO)
RMP(11/11/2020)