

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.01.2020

CORAM:

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

C.M.A.No.2539 of 2017

Commissioner of Service Tax
"Newry Towers", No.2054-I, 2nd Avenue
12th Main Road, Anna Nagar,
Chennai 600 040. ... Appellant

...Vs...

M/s.DHL Lemuir Logistics Private Limited
(formerly M/s.Excel India Private Limited)
Srinivas Towers, I Floor, No.5, Cenotaph
Road, Second Land, Alwarpet, Chennai 600 018. ... Respondent

Prayer : Civil Miscellaneous Appeal is filed under Section 35 G
of the Customs Excise Act, 1944, against the Final Order No.631
of 2012 dated 08.06.2012 passed by the CESTAT, South Zonal
Bench, Chennai.

For Appellant : Mr.A.P.Srinivas, Sr.Standing Counsel

For Respondent: Mr.N.Inbarajan

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-IV)

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Sub-Assistant Registrar

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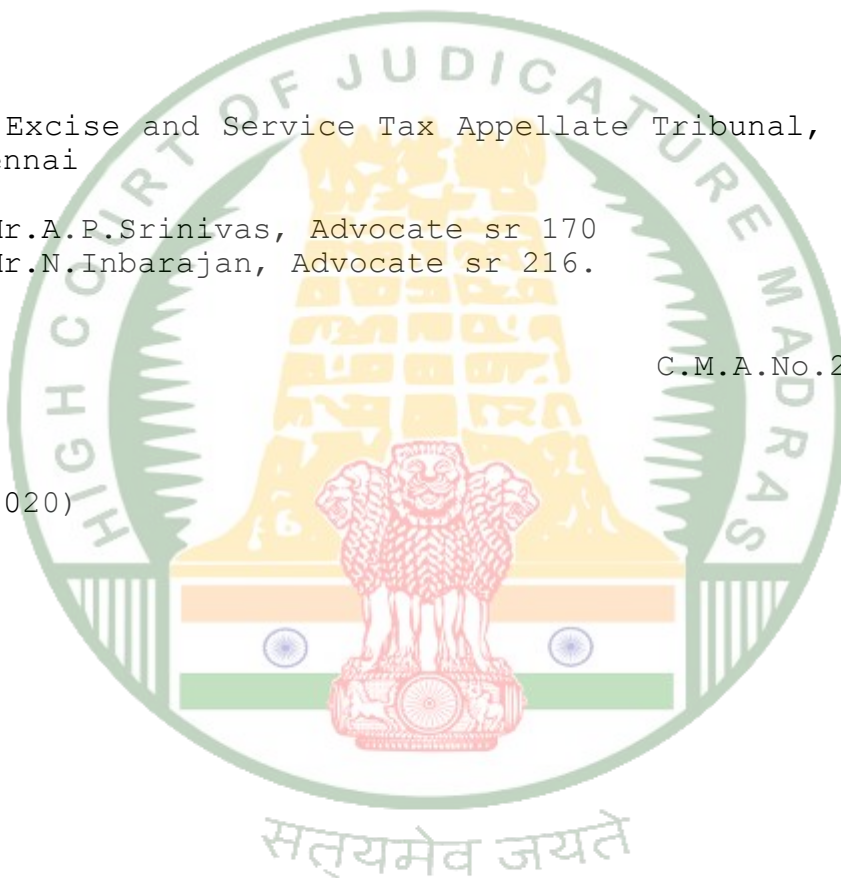
1.Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai

+1 CC to Mr.A.P.Srinivas, Advocate sr 170

+1 CC to Mr.N.Inbarajan, Advocate sr 216.

C.M.A.No.2539 of 2017

SSD(CO)
SP(21/02/2020)



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