IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 5/3/2020

C O R A M

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

Civil Miscellaneous Appeal Nos.2743 and 2744 of 2018

The Assistant Commissioner of GST &
Central Excise
Chennai North Commissionerate
No.121 Nungambakkam High Road
Chennai 600 034. ... Appellant in both the appeals

Vs

M/s. Translanka Air Travels Pvt Ltd
4 Kodambakkam High Road
Nungambakkam
Chennai 600 034. ... Respondent in both the appeals

Civil Miscellaneous Appeals filed under Section 35 G of the Central Excise Act, 1944 to set aside the Final Order No.40361 and 40362 of 2018 dated 7/2/2018 passed by the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Chennai against the order of the Commissioner of Service Tax, Chennai dated 29.01.2010 made in order in Original Nos.5 & 6 of 2010 respectively.

For Appellant : Ms. Aparna Nandakumar

For Respondent : Mr.K.Vitheeswaran

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C O M M O N J U D G M E N T

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

The learned counsel for the 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. Consequently, connected miscellaneous petitions are also dismissed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mvs.

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

+1 CC to M/s. Aparna Nanda Kumar, Advocate, sr 19541
+1 CC to M/s. K. Vaitheeswaran, Advocate, sr 19938

C.M.A.Nos.2743 and 2744 of 2018

GP (CO)
AT (21/05/2020)