



WEB COPY

C.M.A. (MD).Nos.601 to 630 and 651 to 662 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.03.2020

CORAM

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

and

THE HONOURABLE MRS.JUSTICE T.KRISHNAVALLI

C.M.A. (MD).Nos.601 to 630 and 651 to 662 of 2016

M/s.Sri Kaliswari Fireworks Pvt.Ltd.

(Erstwhile M/s.Kaliswari Fireworks)

rep by its Director A.P.Selvarajan

5A-Chairman A.Shunmuga Nadar Road, Sivakasi.

.. Appellant in all CMAs

Vs.

1.The Customs Excise and Service Tax Appellate Tribunal,
South Zonal Bench,
26-Haddows Road, Chennai-600 006.

2.The Commissioner of Central
Excise, NGO 'A' Colony,
Tirunelveli-627 007.1st & 2nd Respondent in all CMAs

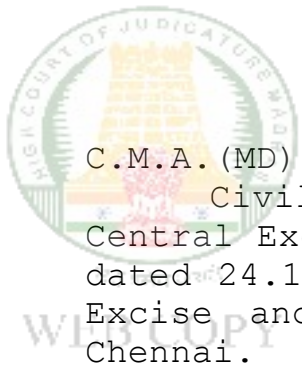
3.The Superintendent of Central Excise Range IV,
Sivakasi Division,
Sivakasi.3rd Respondent in CMA(MD).601, 626 of 2016

3.The Superintendent of Central Excise, Anaiyur Range,
Sivakasi Division,
Sivakasi.3rd Respondent in CMA(MD).602, 630 of 2016

3.The Assistant Commissioner of Central Excise,
Sivakasi Division, Sivakasi.
....3rd Respondent in CMA(MD).603, 604, 607,
608, 611, 612, 614, 615, 616, 619, 621, 627, 628,
653, 655, 656, 657, 659, 660 & 661 of 2016

3.The Additional Commissioner of Central Excise,
NGO 'A' Colony, Tirunelveli 627 007.
....3rd Respondent in CMA(MD).623 of 2016

3.The Deputy Commissioner of Central Excise,
Sivakasi Division, Sivakasi.
....3rd Respondent in CMA(MD).605, 606,
609, 610, 613, 617, 618, 620, 622, 624, 625, 629, 651, 652, 654,
658 & 662 of 2016



C.M.A.(MD).No.601 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41546 of 2015, dated 24.11.2015 in Appeal No.40135/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.602 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41548 of 2015, dated 24.11.2015 in Appeal No.40137/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.603 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41556 of 2015, dated 24.11.2015 in Appeal No.40218/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.604 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41550 of 2015, dated 24.11.2015 in Appeal No.40212/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.605 of 2016:

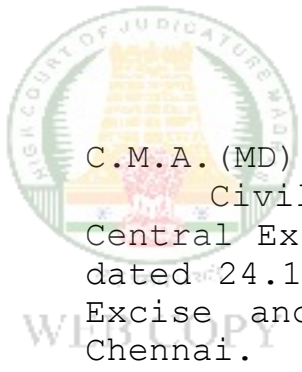
Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41554 of 2015, dated 24.11.2015 in Appeal No.40216/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.606 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41559 of 2015, dated 24.11.2015 in Appeal No.40221/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.607 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41551 of 2015, dated 24.11.2015 in Appeal No.40213/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.



C.M.A.(MD).No.608 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41570 of 2015, dated 24.11.2015 in Appeal No.40894/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.609 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41555 of 2015, dated 24.11.2015 in Appeal No.40217/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.610 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41558 of 2015, dated 24.11.2015 in Appeal No.40220/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.611 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41560 of 2015, dated 24.11.2015 in Appeal No.40222/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.612 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41583 of 2015, dated 24.11.2015 in Appeal No.40907/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.613 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41563 of 2015, dated 24.11.2015 in Appeal No.40225/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.614 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41572 of 2015, dated 24.11.2015 in Appeal No.40896/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.



C.M.A.(MD).No.615 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41581 of 2015, dated 24.11.2015 in Appeal No.40905/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.616 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41571 of 2015, dated 24.11.2015 in Appeal No.40895/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.617 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41566 of 2015, dated 24.11.2015 in Appeal No.40244/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.618 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41562 of 2015, dated 24.11.2015 in Appeal No.40224/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.619 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41573 of 2015, dated 24.11.2015 in Appeal No.40897/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.620 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41553 of 2015, dated 24.11.2015 in Appeal No.40215/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.621 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41576 of 2015, dated 24.11.2015 in Appeal No.40900/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.



C.M.A.(MD).No.622 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41568 of 2015, dated 24.11.2015 in Appeal No.40246/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.623 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41587 of 2015, dated 24.11.2015 in Appeal No.41911/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.624 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41552 of 2015, dated 24.11.2015 in Appeal No.40214/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.625 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41586 of 2015, dated 24.11.2015 in Appeal No.40910/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.626 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41547 of 2015, dated 24.11.2015 in Appeal No.40136/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.627 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41557 of 2015, dated 24.11.2015 in Appeal No.40219/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.628 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41574 of 2015, dated 24.11.2015 in Appeal No.40898/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.



C.M.A.(MD).No.629 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41584 of 2015, dated 24.11.2015 in Appeal No.40908/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.630 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41549 of 2015, dated 24.11.2015 in Appeal No.40138/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.651 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41567 of 2015, dated 24.11.2015 in Appeal No.40245/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.652 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41565 of 2015, dated 24.11.2015 in Appeal No.40243/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.653 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41564 of 2015, dated 24.11.2015 in Appeal No.40226/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.654 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41569 of 2015, dated 24.11.2015 in Appeal No.40247/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.655 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41582 of 2015, dated 24.11.2015 in Appeal No.40906/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.



C.M.A.(MD).No.656 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41577 of 2015, dated 24.11.2015 in Appeal No.40901/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.657 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41578 of 2015, dated 24.11.2015 in Appeal No.40902/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.658 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41585 of 2015, dated 24.11.2015 in Appeal No.40909/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.659 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41575 of 2015, dated 24.11.2015 in Appeal No.40899/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.660 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41579 of 2015, dated 24.11.2015 in Appeal No.40903/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.661 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41561 of 2015, dated 24.11.2015 in Appeal No.40223/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

C.M.A.(MD).No.662 of 2016:

Civil Miscellaneous Appeal is filed under Section 35 G of Central Excise Act, 1944 against the final order No.41580 of 2015, dated 24.11.2015 in Appeal No.40904/2013-DB passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.



For Appellants : Mr.R.Renganathan
For Respondent : Mr.R.Nandakumar, Standing Counsel
(in all appeal)

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COMMON JUDGMENT

(Judgment of this court was delivered by **S.S.SUNDAR, J.**)

The learned counsel appearing for the appellant in all these civil miscellaneous appeals circulated a letter to the Registry seeking to allow the appellant to withdraw the appeals. Accordingly, the matter is listed today under the caption for withdrawal. Today, the learned counsel appearing for the appellant submitted that all the appeals may be dismissed as withdrawn. He has also made an endorsement to that effect.

2.Recording the statement and endorsement made by the learned counsel appearing for the appellant, these Civil Miscellaneous Appeals are dismissed as withdrawn. No costs.

Sd/-

Assistant Registrar(CS-II)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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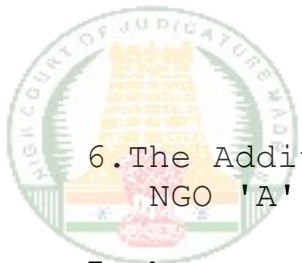
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2.The Commissioner of Central
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3.The Superintendent of Central Excise Range IV,
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Sivakasi.

4.The Superintendent of Central Excise, Anaiyur Range,
Sivakasi Division,
Sivakasi.

5.The Assistant Commissioner of Central Excise,
Sivakasi Division, Sivakasi.



6.The Additional Commissioner of Central Excise,
NGO 'A' Colony, Tirunelveli 627 007.

7.The Deputy Commissioner of Central Excise,
Sivakasi Division, Sivakasi.

+1 CC to M/s.S.RENGANATHAN, Advocate (SR-12054[F] dated
17/03/2020)

**C.M.A. (MD) .Nos. 601 to 630 and 651 to 662 of 2016
17.03.2020**

SCR(CO)
TR(22.06.2020) 9P 9C