

In the High Court of Judicature at Madras

Dated : 07.1.2021

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Ms.Justice R.N.MANJULA

Referred Case No.1 of 2008

The Commissioner of Central Excise
Coimbatore

...Petitioner

Vs

1.The Customs, Excise & Gold
(Control) Appellate Tribunal,
South Zonal Bench, Chennai.

2.M/s.The Associated Cement Co.
Ltd.

...Respondents

REFERRED CASE under Section 35H(4) of the Central Excise Act, 1944 against Final Order No.650/1998 dated 26.3.1998 on the file of the Customs, Excise and Gold (Control) Appellate Tribunal, South Zonal Bench, Chennai.

For Petitioner : Mr.A.P.Srinivas, SSC

Judgment was delivered by T.S.SIVAGNANAM,J

We have heard the learned Senior Standing Counsel for the petitioner.

2. This referred case by the Revenue challenges the order passed by the Customs, Excise and Gold (Control) Appellate Tribunal, which decided the issue in favour of the assessee.

3. The referred case was filed by the Revenue by raising the following substantial question of law :

"Whether Notification No.14/96-CE (NT) dated 23.7.1996, which amended the definition of capital goods in Explanation 1A of Rule 57Q of the Central Excise Rules, 1944 was only clarificatory in nature and can have retrospective effect?"

4. The Revenue seeks to withdraw the case on account of low tax effect in terms of the circular dated 22.8.2019 issued by the Central Board of Indirect Taxes and Customs. By the said Circular, the monetary limit for filing or pursuing any matter before the High Court has been increased to Rs.1 Crore. It is further submitted that the tax effect in this case is less than the threshold limit.

5. In the light of the above, the referred case is dismissed on the ground of low tax effect and the substantial question of law raised is left open. In the event the tax effect is above the threshold limit fixed in the said circular, liberty is granted to the Revenue to file a petition before this Court to restore the matter to be heard and decided on merits.

Sd/-
Asst.Registrar (CCC)

/true copy/
Sub Asst. Registrar

RS

To
The Customs, Excise and Gold (Control) Appellate Tribunal,
South Zonal Bench, Chennai.

+1 cc to Mr.A.P.Srinivas Sr Standing Counsel sr973

R.C.No.1 of 2008

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