

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.03.2021

Coram:

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Ms.Justice R.N.MANJULA

Referred Case No.13 of 2008

Commissioner of Central Excise,
Coimbatore.Petitioner

Vs

M/s.The Lakshmi Card Clothing,
Manufacturing Co. Ltd., Pollachi.Respondent

REFERRED CASE under Section 35H(1) of the Central Excise Act, 1944 against Final Order No.1632 of 2000 dated 23.11.2000 on the file of the Customs, Excise and Gold (Control) Appellate Tribunal, South Zonal Bench, Chennai.

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

ORDER

Order was made 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 the Hon'ble Tribunal is correct in law in remanding the case for the consideration of modvat credit facility to a final product, when the assessee had not followed the statutory stipulation as found in Rule 57G of the Central Excise Rules 1944 by not making a declaration during the relevant period?"

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/-
Assistant Registrar

/TRUE COPY/

Sub-Assistant Registrar

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To

1. The Customs, Excise and Gold (Control)
Appellate Tribunal, South Zonal Bench, Chennai.
2. The Commissioner of Central Excise,
Coimbatore.

AAB(CO)
KKN 23.04.2021

R.C.No.13 of 2008

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