In the High Court of Judicature at Madras

Dated : 18.3.2021

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Ms.Justice R.N.MANJULA

Referred Case No.14 of 2008

Commissioner of Central
Excise, Chennai-II ...Petitioner

Vs

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

2.M/s.Madras Electro Castings
P. Ltd., Gummidipoondi

3.Mr.Krishnakumar Jhunjunwala,
Director, M/s.Madras Electro
Castings P. Ltd., Gummidipoondi

4.Mr.S.P.Singh, Manager,
M/s.Madras Electro Castings
P. Ltd., Gummidipoondi ...Respondents

REFERRED CASE under Section 35H(1) of the Central Excise Act, 1944 against Final Order Nos.269-271/2001 dated 09.2.2001 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 common 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 Tribunal was correct in holding that the Collector of Central Excise, Madras had no power to seize the impugned goods and adjudicate the case in terms of Notification 58/97 (NT) Cus only because the impugned goods have been legally cleared under Section 47 of the Customs Act from the Customs House is valid and correct under the provisions of the Customs Act, 1962?"

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(CS VII)

//True Copy//

Sub Assistant Registrar

To

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

Copy to

1.Commissioner of Central Excise,
Chennai-II.

2.The Principal Commissioner of Custom and Excise,
Chennai.

3.The Assistant Registrar,
Custom & Excise and Service Tax, Appellate Tribunal,
Shastri Bhavan, Annexe Building,
Chennai-600 006.

+1cc to Mr.A.P.Srinivas, Advocate Sr.17911

R.C.No.14 of 2008

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srg 19/04/2021