In the High Court of Judicature at Madras

Dated : 09.8.2021

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mr.Justice SATHI KUMAR SUKUMARA KURUP

Civil Miscellaneous Appeal Nos.641 & 642 of 2015
and MP.Nos.1 and 1 of 2015

M/s.Coromandel Fertilizers Ltd.,
Pesticides Division, Ranipet,
Vellore-630 240. ... Appellant in both CMA

The Commissioner of Central Excise,
Chennai III Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai-34 ... Respondent in both CMA

APPEALS under Section 35G of the Central Excise Act against common final order Nos.40207 and 40208 of 2014 dated 05.3.2014 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

Preferred against the common order passed by the Commissioner of Central Excise (Appeals), Chennai-34 dated 26.10.2005 made in A.No.48&49/2005 (M-III) preferred against the order passed by the Assistant Commissioner of Central Excise, Ranipet Division, Ranipet dated 27.01.2005 in C.No.IV/10/02/2004-RF and C.No.IV/10/03/2004-RF.

For Appellant : Mr.K.Magesh

For Respondent : Mr.T.Pramod Kumar Chopda

COMMON JUDGMENT
(Judgment was delivered by T.S.SIVAGNANAM,J)

We have heard Mr.K.Magesh, learned counsel appearing for the appellant and Mr.T.Pramod Kumar Chopda, learned Senior Standing Counsel appearing for the respondent.

2. The above appeals are directed against the common final order Nos.40207 and 40208 of 2014 dated 05.3.2014 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

3. The above appeals are admitted on 10.4.2015 on the following substantial question of law :

> "Whether the order of the Tribunal is right in rejecting the appeal filed by the appellant by simply following the Larger Bench decision in the case of Excel Rubber Ltd. Vs. Commissioner of Central Excise, Hyderabad in (2011) 268 ELT 419 (Tri-LB), which is inapplicable to the case on hand, as there has been a double adjustment in the present appeals?"

4. The learned counsel for the appellant seeks permission to withdraw these appeals and to that extent, a written communication has been sent.

5. The said communication is placed on record. The above civil miscellaneous appeals are dismissed as withdrawn and the substantial question of law framed is left open. No costs. Consequently, the connected MPs are also dismissed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

RS

To

1.The Customs,Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai.

2.The Commissioner of Central Excise,
Chennai III Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai-34.

3.Commissioner of Central Excise (Appeals)
Chennai-34.

4.The Assistant Commissioner of Central Excise,
Ranipet Division, Chennai III Commissionerate,
Ranipet.

+1cc to Mr.S.Muthuvenkataraman, Advocate SR No.39191

CMA.Nos.641 & 642 of 2015
and MP.Nos.1 and 1 of 2015

PM (CO)
PR (23/08/2021)