IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2021

CORAM :

THE HON'BLE MR. JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE SATHI KUMAR SUKUMARA KURUP

C.M.A.No.1032 of 2014

Commissioner of Service Tax,
"Newry Towers", No.2054-I, 2nd Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040. ... Appellant

Vs.

M/s. DHL Lemuir Logistics Private Limited,
(formerly M/s. Excel India Private Limited)
Srinivas Towers, I Floor,
No.5, Cenotaph Road, Second Lane,
Alwarpet, Chennai- 600 018. ... Respondent

Civil Miscellaneous Appeal filed under Section 35G of Central Excise Act, 1944, read with Section 83 of Finance Act, 1994, against Final order No. 619 of 2012 dated 06.06.2012 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.M.Santhanaraman
Standing Counsel

For Respondent : Mr.N.Prasad
for M/s.N.Inbarajan

J U D G M E N T
(Judgment was delivered by T.S. SIVAGNANAM, J.)

This appeal filed by Revenue under Section 35G of Central Excise Act, 1944, read with Section 83 of Finance Act 1994, is directed against the Final order No. 619 of 2012 dated 06.06.2012 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

2.The appeal has been admitted on 13.06.2014 on the following Substantial Question of law :

"Whether the CESTAT was justified in passing such a cryptic and non-speaking order without considering the applicability or otherwise of the said Circular of the Board viewed against various contentions raised in the Appeal Memorandum."

3.We have heard Mr.M.Santhanaraman, learned Standing Counsel for the appellant and Mr.N.Prasad for M/s.N.Inbarajan, learned counsel for the respondent.

4.Mr.M.Santhanaraman, learned Standing Counsel for the appellant, submitted that a letter has been circulated to the Registry to withdraw the appeal, as the appeal falls below the Monetary Limit prescribed in the Circular issued by the Board pursuant to the National Litigation Policy. The said submission is placed on record.

5.The Civil Miscellaneous Appeal is dismissed as withdrawn on the ground of Low Tax Effect. Consequently, the Substantial Question of law is left open. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

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

2. The Commissioner of Service Tax,
   "Newry Towers", No.2054-I, 2nd Avenue,
   12th Main Road, Anna Nagar,
   Chennai – 600 040.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.48806

C.M.A.No.1032 of 2014

AD(CO)
CT/12/10/2021