IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.02.2022

CORAM

THE HONOURABLE MR. JUSTICE R.MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

W.A.Nos.737 & 738 of 2018
&
CMP.Nos.7105, 7106 and 7107 of 2018

1. The Customs Excise and Gold (Control) Appellate Tribunal, Haddows Road, Chennai 600 006.

2. The Commissioner of Central Excise, No.1, Williams Road, Cantonment, Trichy.

..Appellants in both appeals / Respondents

Versus

M/s. Arignar Anna Sugar Mills,
Kurungulam, Thanjavur 613 003

..Respondent in both appeals / Petitioner

Common Prayer: Writ Appeals filed under Clause 15 of Letters Patent against the order dated 14.09.2009 passed by this Court in W.P.Nos.6366 and 6367 of 2003.

Prayer in W.P.Nos.6366 and 6367 of 2003: These Writ petitions are filed under Article 226 of Constitution of India, praying for the issue of writs of certiorarified Mandamus calling for the records on the file of the first respondent relating to the impugned final order Nos.1196 and 1197 of 2002 dated 29.10.2002 quash the same and to direct the second respondent to grant the refund claim of Rs.19,37,010/- and Rs.4,67,259/- respectively.

For Appellant : Mr.A.P.Srinivas (in both cases)
Senior Panel Counsel

COMMON JUDGMENT
(Judgment of the Court was delivered by R. MAHADEVAN, J.)

These writ appeals arise from the order dated 14.09.2009 passed by the learned Judge in W.P.Nos.6366 and 6367 of 2003.

2.The respondent herein has filed the aforesaid writ petitions for issuance of writ of certiorarified mandamus calling for the records from the file of the Customs, Excise and Gold (Control) Appellate Tribunal / first appellant relating to the final order Nos.1196 and 1197 of 2002 dated 29.10.2002, quash the same and direct the second appellant to grant the refund claim of Rs.19,37,010/- and Rs.4,67,259/-. The learned Judge, after hearing both sides and analysing the legal provisions, allowed the said writ petitions and directed the second appellant to refund the excess duty payable to the respondent, after appropriating the duty in respect of the goods actually sold with reference to their sale value within a period of three months from the date of receipt of a copy of the order. Feeling aggrieved, the appellants are before this court with these writ appeals.

3.When the matters were taken up for consideration, the learned standing counsel appearing for the appellants brought to the notice of this court the instruction issued by the Central Board of Indirect Taxes & Customs (Judicial Cell), Ministry of Finance, Department of Revenue, New Delhi, in F.No.390/Misc/116/2017 - JC dated 22.08.2019, which was communicated by the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry, in C.No.IV/16/404/2019-CCO (Legal) dated 23.08.2019, wherein, it is stated that appeals shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.1,00,00,000/- (Rupees One Crore). Stating so, the learned counsel submitted that the tax effect in these appeals is less than the threshold limit and hence, the writ appeals may be permitted to be withdrawn.

4.In view of the aforesaid submissions made by the learned standing counsel for the appellants, the present appeals, wherein, the tax effect is said to be less than the monetary limit imposed, are dismissed as withdrawn. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

msr

To

1. The Customs Excise and Gold
   (Control) Appellate Tribunal, Haddows Road,
   Chennai 600 006.

2. The Commissioner of Central Excise,
   No.1, Williams Road, Cantonment,
   Trichy.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.11464

W.A.Nos.737 & 738 of 2018
&
CMP.Nos.7105, 7106 and 7107 of 2018

RSI[co]
NSK 17/03/2022