



CMA(MD)No.220 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 09.11.2022

CORAM

THE HON'BLE MR JUSTICE M.S.RAMESH
AND
THE HON'BLE MR JUSTICE N. ANAND VENKATESH

C.M.A.(MD)No.220 of 2016

The Commissioner of Central Excise
Central Revenue Building,
Tractor Road, NGO 'A' Colony,
Tirunelveli 627 007.

... Appellant/Appellant

Vs.

Tamil Nadu Mercantile Bank Ltd.,
57 VE Road,
Tuticorin-628 002.

...Respondent/Respondent

PRAYER: Civil Miscellaneous Appeal filed under Section 35G of the Central Excise Act, 1944, to set aside the final order No.40452/2015 dated 24.04.2015 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai in Appeal No.ST/116/2010 arising out of Order-in-Appeal No.416/2009 dated 30.11.2009 passed by the Commissioner of Central Excise (Appeals), Madurai.



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For Appellant : No appearance
For Respondent : Mr.M.Kumar, for
Mr.S.Renganathan

JUDGMENT

(Judgment of the Court was delivered by M.S.RAMESH,J.)

M.S.RAMESH,J.

AND

N. ANAND VENKATESH,J.

The levy of service tax to the tune of Rs.25,36,046/- together with interest imposed in the order in original No.7/ADC/ST/2008, dated 12.03.2008, as confirmed by the order in appeal No.416/2009, dated 30.11.2009 and the final order No.40452/2015, dated 27.04.2015, are put to challenge in the present appeal.

2.The Central Board of Indirect Taxes and Customs has now issued instructions dated 22.08.2019 in F.No.390/Misc/116/2017-JC, raising the monetary limits for filing appeals by the Department, before the CESTAT/High Courts and Supreme Courts, whereby, the monetary limit involved in the appeal has been fixed at Rs.1 crore for the High Courts.



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3.Apparently, the value involved in the impugned order, which is under challenge in the present appeal, is below one crore and hence, the Department is disentitled to proceed with the present appeal in view of their own circular. Accordingly, the present appeal stands closed.

(M.S.R.,J.) (N.A.V.,J.)
09.11.2022

Index : Yes/No

Internet : Yes

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To:

1.The Commissioner of Central Excise
Central Revenue Building,
Tractor Road, NGO 'A' Colony,
Tirunelveli627 007.

2.The Section Officer,
VR Section,
Madurai Bench of Madras
High Court,
Madurai.



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