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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 15.02.2024

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

C.M.A.No.467 of 2023

The Commissioner of Customs
Chennai II Commissionerate
No.60, Rajaji Salai
Customs House
Chennai 600 001 .. Appellant

Vs.

Hari Prabhu
Director of M/s.Raj Brothers Shipping Pvt. Ltd.
No.64/23, Jeevarathinam Salai
Tondiarpet
Chennai 600 081 .. Respondent

Civil Miscellaneous Appeal filed under Section 130 of the Customs Act, against the common final order No.40311/2022 in Appeal No.C/40612/2021-SM dated 24.08.2022 passed by the CESTAT, Chennai.

For Appellant : Mr.K.S.Ramaswamy
Standing Counsel

For Respondent : Mr.N.Viswanathan

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JUDGMENT

(Judgment of the court was delivered by R. MAHADEVAN, J.)

Based on the letter dated 12.02.2024 filed by the learned Standing Counsel appearing for the appellant/department before the Registry, this civil miscellaneous appeal has been listed today under the caption “for withdrawal”.

2. When this matter is taken up for hearing, the learned Standing Counsel for the appellant seeks permission of this Court to withdraw this civil miscellaneous appeal, as the tax effect in this case is less than the prescribed monetary limit, in view of the CBIC Board's instruction dated 02.11.2023. He has also made an endorsement in the case bundle, to that effect.

3. In view of the above submission and the endorsement made by the learned counsel for the appellant, this civil miscellaneous appeal is dismissed as withdrawn. No costs.

[R.M.D, J.] [M.S.Q, J.]
15.02.2024

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To

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

2.The Commissioner of Customs
Chennai II Commissionerate
No.60, Rajaji Salai
Customs House
Chennai 600 001

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R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

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