



WEB COPY



C.M.A.Nos.1956, 1960, 1966 & 1969 of 2023

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.Nos.1956, 1960, 1966 & 1969 of 2023

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

.. Appellant in all CMAs

Vs.

M/s.Southern Clearing and Forwarding Agencies (P) Ltd.
Old No.13, New No.25, II Floor,
Krishnan Koil Street
Mannady, Chennai 600 001

.. Respondent in CMA.1956/2023

J.Lakshmi

Director

M/s.Southern Clearing and Forwarding Agencies (P) Ltd.
Old No.13, New No.25, II Floor,
Krishnan Koil Street
Mannady, Chennai 600 001

.. Respondent in CMA.1960/2023

M/s.Thirumalai Thiyagarajan
Managing Director of M/s.Raj Brothers Shipping Pvt. Ltd.
Tondiarpet
Chennai 600 081

.. Respondent in CMA.1966/2023



C.M.A.Nos.1956, 1960, 1966 & 1969 of 2023

Hari Prabhu

Director of M/s.Raj Brothers Shipping Pvt. Ltd.

No.64/23, Jeevarathinam Salai

Tondiarpet

Chennai 600 081

.. Respondent in CMA.1969/2023

CMA.1956 of 2023 filed under Section 130 of the Customs Act, against the final order No.40015/2023 in Appeal No.C/40065/2022-SM dated 25.01.2023 passed by the CESTAT, Chennai.

CMA.1960 of 2023 filed under Section 130 of the Customs Act, against the final order No.40014/2023 in Appeal No.C/40064/2022-SM dated 25.01.2023 passed by the CESTAT, Chennai.

CMA.1966 of 2023 filed under Section 130 of the Customs Act, against the final order No.40013/2023 in Appeal No.C/40402/2021-SM dated 25.01.2023 passed by the CESTAT, Chennai.

CMA.1969 of 2023 filed under Section 130 of the Customs Act, against the final order No.40012/2023 in Appeal No.C/40401/2021-SM dated 25.01.2023 passed by the CESTAT, Chennai.

For Appellant : Mr.K.S.Ramaswamy
in all CMAs Standing Counsel

For Respondent : Mr.S.Baskaran
in all CMAs



C.M.A.Nos.1956, 1960, 1966 & 1969 of 2023

COMMON JUDGMENT

WEB COPY (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, these civil miscellaneous appeals have been listed today under the caption “for withdrawal”.

2. When these matters are taken up for hearing, the learned Standing Counsel for the appellant seeks permission of this Court to withdraw these civil miscellaneous appeals, as the tax effect in these case are 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 in C.M.A.No.1956 of 2023, to that effect.

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and the endorsement made by the learned counsel for the appellant, these civil miscellaneous appeals are dismissed as withdrawn.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

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

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C.M.A.Nos.1956. 1960, 1966 & 1969 of 2023

R. MAHADEVAN, J.

AND

MOHAMMED SHAFFIQ, J.

gya

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

C.M.A.Nos.1956. 1960, 1966 & 1969 of 2023

15.02.2024