

**IN THE HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD**

**TUESDAY, THE THIRTY FIRST DAY OF DECEMBER  
TWO THOUSAND AND TWENTY FOUR**

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE  
AND  
THE HONOURABLE SRI JUSTICE J SREENIVAS RAO**

**CENTRAL EXCISE APPEALS NO: 1 OF 2021**

Appeal filed under Section 35(G) of Central Excise Act, 1944 against the Final Order dated 12-02-2020 passed in Order No. A/30473/2020 on the file of the Customs, Excise & Service Tax Appellate Tribunal, Regional Bench, Hyderabad preferred against the Order dated 20-10-2010 passed in Order-in-Original No. 17/2010-CE-HYD-III-Adjn-Commr on the file of the Commissioner of Customs, Central Excise & Service Tax, Hyderabad.

**Between:**

Principal Commissioner of Central Tax, Ranga Reddy GST Commissionerate,  
Posnett Bhavan, Tilak Road, Ramkote, Hyderabad - 500001

**...Appellant**

**AND**

M/s Madhucon Sugar and Power Industries Ltd, Rajeshwarapuram,  
Ammagudem-Post, Nelakondapally-Mandal, Khammam District-507160

**...Respondent**

**Counsel for the Appellant : Mr Bommineni Vivekananda  
Rep Ms K Rajitha**

**Counsel for the Respondent : Mr K P Amarnath Reddy  
Rep Ms Yammanuru Siri Reddy**

**The Court delivered the following Judgment :**

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE**

**AND**

**THE HON'BLE SRI JUSTICE J.SREENIVAS RAO**

**CENTRAL EXCISE APPEAL No.1 of 2021**

**JUDGMENT:** *(Per the Hon'ble the Chief Justice Alok Aradhe)*

Mr. Bommineni Vivekananda, learned counsel representing Ms. K.Rajitha, learned counsel for the appellant.

Mr. K.P.Amarnath Reddy, learned counsel representing Ms. Yammanuru Siri Reddy, learned counsel for the respondent.

2. Learned counsel for the appellant submits that the Central Board of Indirect Taxes and Customs has issued Circular No.3 of 2018, dated 06.08.2024, whereunder all the appeals where the tax effect is below Rs.2,00,00,000/- are required to be withdrawn.

3. Learned counsel for the appellant further submits that the subject matter of the appeal is less than Rs.2,00,00,000/- and therefore, the appellant may be

permitted to withdraw the appeal with the liberty to revive the same, in case the subject matter of the appeal falls within the exceptions mentioned in the aforesaid circular.

4. In view of aforesaid submission, the appeal is dismissed as withdrawn in terms of the liberty as prayed for.

Miscellaneous applications pending, if any, shall stand closed. However, there shall be no order as to costs.

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Sd/- K. SRINIVASA RAO  
JOINT REGISTRAR

SECTION OFFICER

To,

1. The Customs, Excise & Service Tax Appellate Tribunal, Regional Bench, Hyderabad
2. The Commissioner of Customs, Central Excise & Service Tax, Hyderabad
3. One CC to Ms K Rajitha Advocate [OPUC]
4. One CC to Ms Yammanuru Siri Reddy, Advocate [OPUC]
5. Two CD Copies

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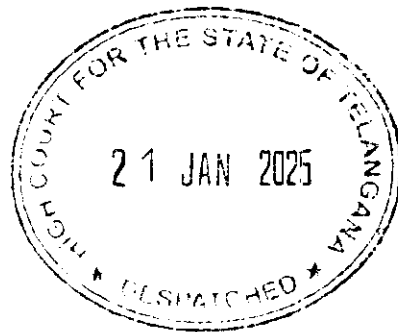
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**HIGH COURT**

**DATED:31/12/2024**

**JUDGMENT**

**CEA.No.1 of 2021**



**DISMISSING THE CEA AS WITHDRAWN**

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