

[3418]

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 HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J. SREENIVAS RAO

CENTRAL EXCISE APPEAL No: 25 of 2018

Between:

The Commissioner, Central Tax, Ranga Reddy Commissionerate, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001.

(Formerly The Commissioner of Customs, Central Excise & Service Tax, Hyderabad-III Commissionerate, Kendriya Shulk Bhavan Basheerbagh, Hyderabad, Telangana.)

...Appellant

AND

M/s. Sagar Cements Ltd., Mattampalli Village, Nalgonda District, Telangana State.

...Respondent

Appeal is filed under Section 35-G of the Central Excise Act, 1944 against the order of the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Bangalore/Regional Bench Hyderabad in Final Order No. A/30219/2017 in Appeal No.E/2/2011 dated 20-02-2017 preferred against the Order - in - Appeal No. 24/2010-HYDERABAD III Adjn (Commr) dated 06-12-2010 on the file of the Commissioner of Central Excise & Service Tax, Hyderabad.

Counsel for the Appellant: Mr. Dominic Fernandes

**Counsel for the Respondent: Mr. K.P. Amarnath Reddy, representing
Mr. Y. Sreenivasa 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.25 of 2018

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

Mr. Dominic Fernandes, learned counsel for the appellant.

Mr. K.P.Amarnath Reddy, learned counsel representing Mr. Y.Sreenivasa 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of 2018, dated 06.08.2024, whereunder all the appeals where the tax effect is below Rs.2,00,00,000/- are required to be withdrawn.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 In view of aforesaid submission, the appeal is dismissed as withdrawn in terms of the liberty as prayed for.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.

Sd/- M. VIJAYA BHASKER
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Bangalore/Regional Bench Hyderabad
2. The Commissioner of Central Excise & Service Tax, Hyderabad.
3. One CC to Mr. Dominic Fernandes, Advocate [OPUC]
4. One CC to Mr. Y. Sreenivasa Reddy, Advocate [OPUC]
5. Two CD Copies

kam/gh

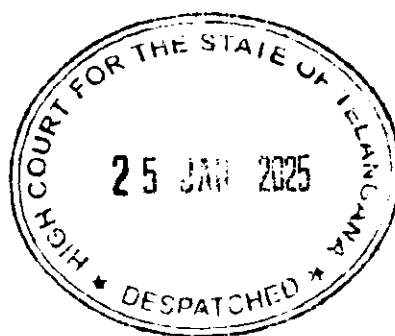


HIGH COURT

DATED:31/12/2024

JUDGMENT

CEA.No.25 of 2018



**THE APPEAL IS
DISMISSED AS
WITHDRAWN**

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20/01/25
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