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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2025

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MRS JUSTICE R. HEMALATHA

CMA No. 3651 of 2010

1. Commissioner Of Central Excise  
And Service Tax Large Taxpayer Unit,  
1775, Jawaharlal Nehru Inner Ring  
Road, Anna Nagar Western Extension,  
Chennai 600 101.

Appellant(s)

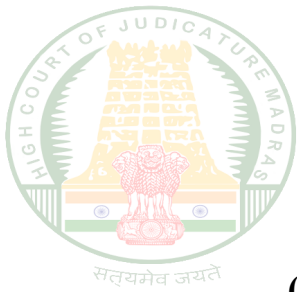
Vs

1. M/s Ashok Leyland Ltd  
1, Sardar Patel Road, Guindy, Chennai  
600 032.

Respondent(s)

**PRAYER:** Appeal under Section 35G of the Central Excise Act, 1944 against order dated 07.06.2010 made in Final Order No.607-608/2010 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.Karthikeyan  
for Mr.A.P.Srinivas  
Senior Standing Counsel  
For Respondent(s): M/s.R.Raghavan  
N.Murali For Sole Respdt



## **J U D G M E N T**

**(Judgment of the Court was delivered by Anita Sumanth J.)**

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Mr.Karthikeyan, learned counsel appearing on behalf of Mr.A.P.Srinivas, learned Senior Standing Counsel for the appellant states that this appeal is not pursued on account of the litigation policy of the Central Excise Department, seeing as the tax impact is less than the amount stipulated under Circulars bearing No.F.No.390/Misc/163/2010-JC dated 17.08.2011 and 06.08.2024.

2. Recording the same, this Civil Miscellaneous Appeal is dismissed leaving the questions of law open to be decided in an appropriate matter. No costs.

**[A.S.M.,J]                      [R.H.,J]**  
**04.03.2025**

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Index:No  
Speaking order  
Internet:Yes  
Neutral Citation:Yes



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**ANITA SUMANTH J.  
AND  
R.HEMALATHA J.**

**CMA No. 3651 of 2010**

**04-03-2025**