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C.M.A.No.616 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

C.M.A.No.616 of 2024

&

C.M.P.No.5965 of 2025

The Commissioner of G.S.T. and Central Excise
Chennai South Commissionerate
No.692, MHU Complex, Anna Salai, Nandanam
Chennai 600 035.

.. Appellant

Vs.

M/s. Dassault Systemes Simulia Pvt. Ltd.
Asv Ramana Towers, 10th Floor
No.37, 38, Venkatanarayana Road
T.Nagar, Chennai 600 017.

.. Respondent

Prayer : Appeal under Section 35G of the Central Excise Act, 1944 read along with Section 83 of the Finance Act, 1944, against the order dated 08.06.2023 passed in Final Order No.FO/ST/A/40406/2023-ST(DB) on the file of CESTAT, Chennai.

For Appellant : Mr.A.P.Srinivas
Senior Standing Counsel

For Respondent : Mr.Harish Bindhumadhavan



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JUDGMENT

(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

Counsel states that the monetary limit involved in this appeal is below the monetary limit prescribed in Circular F.No.390/Misc/30/2023-JC, dated 02.11.2023. Counsel says that he has instructions, therefore, to withdraw the appeal.

2. Counsel states that the withdrawal is only due to the monetary limit and without conceding the stand of the Department.

3. Appeal is dismissed as withdrawn. There will be no order as to costs. Consequently, the interim application also stands disposed of.

(K.R.SHRIRAM, CJ)

(MOHAMMED SHAFFIQ.J.)

04.03.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

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To

Central Excise and Sales Tax Appellate Tribunal
Chennai.



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THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

(kpl)

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