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C.M.A.No. 1369 of 2018.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MRS.JUSTICE K.GOVINDARAJAN
THILAKAVADI

C.M.A.No. 1369 of 2018

The Commissioner of Customs (Port Export),
Custom House,
No.60, Rajaji Salai,
Chennai - 600 001.

.. Appellant

VS

M/s.TVS Motor Co Ltd.,
Jayalakshmi Estate
No.8, Haddows Road,
Chennai -600 006.

.. Respondent

Prayer : Appeal filed under Section 35 of the Central Excise Act, 1944
against the Final Order No.40093 of 2018 dated 11.01.2018 in
C/158/2010-DB on the file of CESTAT, South Zonal Bench, Chennai.

For Appellant : Mr.A.P.Srinivas

For Respondent : Mr.Lakshmi Kumaran



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DR. ANITA SUMANTH, J.
and
K.GOVINDARAJAN THILAKAVADI, J.

JUDGMENT

(Delivered by Dr. ANITA SUMANTH, J.)

Mr.A.P.Srinivas placed on record email dated 12.12.2025 to the effect that the mater falls within the monetary limit and that the subject case / issue does not fall under any of the exemptions listed in the Instruction.

2. Recording the submission, this civil miscellaneous appeal is dismissed as withdrawn in light of the low monetary policy. No costs.

[A.S.M, J.] [K.G.T, J.]
19.12.2025

Index:Yes/No
Neutral Citation:Yes
ssm

To

1.The Commissioner of Customs (Port Export),
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.

2.The CESTAT, South Zonal Bench, Chennai.

C.M.A.No. 1369 of 2018