IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 05-01-2026**

CORAM

**THE HON'BLE DR.JUSTICE ANITA SUMANTH**

**AND**

**THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR**

**CMA No. 1988 of 2013**

Commissioner Of Service Tax, "Newry Towers",
No. 2054-I, 2nd Avenue, 12th Main Rd, Anna Nagar,
Ch-40

..Appellant(s)

Vs

M/s Futura Polyesters Limited,
(Formerly M/s Indian Organic Chemicals Ltd,)
Chinnasekkadu, Manali, Ch-68

..Respondent(s)

**Prayer:** Appeal filed under Section 35G (2) of Central Excise Act, 1944 read with Section 83 of Finance Act 1994 against Final Order No.851/12 dated 30.07.2012 on the file of the Hon'ble Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant(s): Mr.A.P.Srinivas
Senior Standing Counsel

For Respondent(s): Mr.P.R.Renganath

**DR.ANITA SUMANTH J.**

**AND**

**MUMMINENI SUDHEER KUMAR J.**

## JUDGMENT

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

Mr.A.P.Srinivas, learned Senior Standing Counsel states that the matter 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 Recording the submission, this Civil Miscellaneous Appeal is dismissed as withdrawn in light of the low monetary policy.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.) (M.S.K.,J.)**

**05-01-2026**

(2/2)

Index: Yes/No
Speaking order
Neutral Citation: Yes

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To

The Customs Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Chennai.

**CMA No. 1988 of 2013**