

(2013) 03 MAD CK 0170

In the Madras High Court

Case No : C.M.A. (NPD) No. 4170 of 2005

Commissioner of Central Excise

APPELLANT

Vs

India Cements Ltd.

RESPONDENT

Date of Decision : 14-03-2013

Acts Referred:

Citation : (2014) 302 ELT 342

Hon'ble Judges : R. Mala, J; Elipe Dharma Rao, J

Bench : Division Bench

Judgement

Elipe Dharma Rao, J.—Heard the learned Senior Central Government Standing Counsel representing the appellant and the learned counsel appearing for the first respondent and perused the records. Aggrieved by the Final Order No. 755 of 2005, dated 13-5-2005 in Appeal No. E/247/2003 [2005 (192) E.L.T. 946 (Tri.-Chennai)] passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai, the Commissioner of Central Excise, Salem, has come up with this appeal.

2. When the matter was taken up for final hearing today, the learned counsel appearing for the first respondent has submitted that the appeal preferred by the Department is liable to be dismissed in view of the instructions issued by the Department as the tax effect is less than Rs. 4,00,000/-.

3. Learned Standing Counsel appearing for the Department has not disputed the aforesaid submission. In view of the above, this appeal is dismissed. No costs.