

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**WEDNESDAY, THE FOURTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FOUR**

PRESENT

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HON'BLE SRI JUSTICE J. SREENIVAS RAO**

CEA.No: 104 of 2010

Appeal filed under Section 35(G) of the Central Excise Act, 1944 against the Order dated 06-06-2007 passed in Final Order No. 636 of 2007 on the file of the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Bangalore preferred against the Order dated 07-08-2006 passed in Order-in-Original No.10/2006-Commr. on the file of the Commissioner of Customs & Central Excise, Hyderabad-I Commissionerate, L.B.Stadium, Basheerbagh, Hyderabad.

Between:

Commissioner of Customs and Central Excise, Hyderabad-I Commissionerate
O/o. L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.

...Appellant

AND

M/s.CST Ltd, (represented by its Managing Director) Isnapur Village, Patancheru,
Hyderabad.

...Respondents

**Counsel for the Appellant: Ms. Mamata Choudary, (SR SC FOR CBIT AND
CUSTOMS) appears for Sri Swaroop Oorilla**

**Counsel for the Respondent: Mr. Mohd. Mukhanuddin, counsel
appears for Mr. C.V. Narasimham**

The Court delivered the following: JUDGMENT

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HON'BLE SRI JUSTICE J. SREENIVAS RAO**

CEA No. 104 of 2010

JUDGMENT: (per the Hon'ble the Chief Justice Alok Aradhe)

Ms. Manata Choudary, learned Senior Standing Counsel for Central Board of Indirect Taxes & Customs appears for Mr. Swaroop Oorilla, learned counsel for the appellant.

Mr. Mohd. Mukhanuddin, learned counsel appears for Mr. C.V. Narasimham, learned counsel for the respondent.

2. Learned counsel for the appellant submits that the tax effect involved in the instant appeal is below the monetary limit prescribed in the Circular dated 06.08.2024 issued by the Central Board of Indirect Taxes and Customs. Therefore, the learned counsel seeks leave of this Court to withdraw the appeal with liberty to file an application for revival of the appeal in case the subject matter of the appeal falls under any of the exceptions mentioned in the aforesaid Circular.

3. With the aforesaid liberty, the appeal is disposed of.
However, question of law involved in the matter is kept open.

Miscellaneous applications, if any pending, shall stand closed. There shall be no order as to costs.

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Sd/- K. SRINIVASA RAO
JOINT REGISTRAR
SECTION OFFICER

To,

1. The Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Bangalore
2. The Commissioner of Customs & Central Excise, Hyderabad-I Commissionerate, L.B.Stadium, Basheerbagh, Hyderabad.
3. One CC to Sri Swaroop Oorilla, Advocate [OPUC]
4. One CC to Mr. C.V. Narasimham, Advocate [OPUC]
5. Two CD Copies

kam/gh

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HIGH COURT

DATED:4/12/2024

JUDGMENT

CEA.No.104 of 2010



DISPOSING OF
THE APPEAL

7 Copies
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9/12/24.