

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

**TUESDAY ,THE THIRTY FIRST 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**

**CENTRAL EXCISE APPEAL NO: 121 OF 2017**

**Between:**

The Commissioner of Customs, Central Excise & Service Tax, Hyderabad – II  
Commissionerate, LB Stadium Road, Basheerbagh, Hyderabad

**...APPELLANT**

**AND**

M/s. Astra Microwave Products Ltd. ( Unit –IV) , Sy.No.1/1, Plot No.18, 19, 20, 21  
[Part] Hardware park, Imarat Khancha, Raviryala Village Maheshwaram Mandal  
Ranga Reddy District. Telangana – 500005

**...RESPONDENT**

Appeal under Section 35 (G) of Central Excise Act, 1944 against the order of Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Hyderabad dated 25-08-2016 in Appeal No. E/ 23491 /2014 in Final Order No. A/30747 – 30748 /2016 preferred against the order –in - Original No. HYD – EXCUS- 004-COM -006-14-15 dated 26-09-2014 dated 26-09-2014 on the file of the Commissioner of Customs, Central Excise and Service Tax, Hyderabad –IV Commissionerate, Hyderabad.

**Counsel for the Appellant: SRI DOMINIC FERNANDES**

**Counsel for the Respondent: SRI KARAN TALWAR**

**The Court delivered the following Judgment :**

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE**

**AND**

**THE HON'BLE SRI JUSTICE J.SREENIVAS RAO**

**CENTRAL EXCISE APPEAL No.121 of 2017**

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

Mr. Dominic Fernandes, learned counsel for the appellant.

2. Learned counsel for the appellant submits that the Central Board of Indirect Taxes and Customs has issued Circular No.3 of 2018, dated 06.08.2024, whereunder all the appeals where the tax effect is below Rs.2,00,00,000/- are required to be withdrawn.

3. Learned counsel for the appellant further submits that the subject matter of the appeal is less than Rs.2,00,00,000/- and therefore, the appellant may be permitted to withdraw the appeal with the liberty to revive the same, in case the subject matter of the appeal falls within the exceptions mentioned in the aforesaid circular.

4. In view of aforesaid submission, the appeal is dismissed as withdrawn in terms of the liberty as prayed for.

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

Sd/- M. VIJAYA BHASKER  
JOINT REGISTRAR

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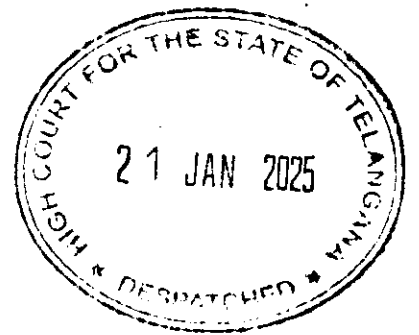
1. Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Hyderabad
2. The Commissioner of Customs, Central Excise and Service Tax, Hyderabad -IV Commissionerate, Hyderabad.
3. One CC to SRI. B NARASIMHA SARMA Advocate [OPUC]
4. One CC to Sri DOMINIC FERNANDES , Advocate (OPUC)
5. One CC to SRI. KARAN TALWAR, Advocate [OPUC]
6. Two CD Copies

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HIGH COURT

DATED:31/12/2024



JUDGMENT

CEA.No.121 of 2017

DISMISSING THE CEA

AS WITHDRAWN

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