

**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 HONOURABLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HONOURABLE SRI JUSTICE J. SREENIVAS RAO**

CENTRAL EXCISE APPEALS NO: 26 OF 2019

Between:

The Commissioner of Central Tax, Ranga Reddy GST Commissionerate, Posnett
Mayan, Tilak Road, Hyderabad-500001

...APPELLANT/ Respondent

AND

M/s Ashirwad Steels and Industries Ltd, Chityal Mandal, Peetampalli Road,
Veliminedu Village and Post, Chityal Mandal, Nalgonda District-508 114

...RESPONDENT/ Appellant

Appeal under Section 35 (G) of Central Excise Act, 1944 against the order
of Customs, Central Excise & Service Tax Appellate Tribunal, Regional Bench,
Hyderabad dated 08-08-2018 in Appeal No. E/ 103 /2010 in Final Order No.
A/31006/2018 preferred against the order- in – Appeal No. 32/ 2009 (H-III) CE
dated 25-09-2009 on the file of the Commissioner (Appeals –I & III) Hyderabad
preferred against the order –in - Original No. 08/ADJ/2009 dated 27-05-2009 on
the file of the Assistant Commissioner of Central Excise., Nalgonda Division

Counsel for the Appellant: SRI DOMINIC FERNANDES

Counsel for the Respondent: SRI K. NAGARAJA RAO

The Court made the following ORDER:

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J.SREENIVAS RAO

CENTRAL EXCISE APPEAL No.26 of 2019

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of 2018, dated 06.08.2024, whereunder all the appeals where the tax effect is below Rs.2,00,00,000/- are required to be withdrawn.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 In view of aforesaid submission, the appeal is dismissed as withdrawn in terms of the liberty as prayed for.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

//TRUE COPY//

SECTION OFFICER

To,

1. The Customs, Central Excise & Service Tax Appellate Tribunal, Regional Bench, Hyderabad
2. The Commissioner (Appeals -I & III) Hyderabad
3. The Assistant Commissioner of Central Excise., Nalgonda Division
4. One CC to SRI. B NARASIMHA SARMA Advocate [OPUC]
5. One CC to DOMINIC FERNANDES ,. Advocate (OPUC)
6. One CC to SRI. K. NAGARAJA RAO, Advocate [OPUC]
7. Two CD Copies

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HIGH COURT

DATED:31/12/2024



JUDGMENT

CEA.No.26 of 2019

DISMISSING THE CEA

AS WITHDRAWN

WITHOUT COSTS

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20/01/25
BA