

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

**MONDAY, THE THIRTIETH 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: 146 OF 2011

Between:

The Commissioner of Customs, Central Excise & Service Tax, Hyderabad – III
Commissionerate, Hyderabad. **...APPELLANT**

AND

M/s. Sanghi Textiles Ltd., Rep. by Managing Director, Sanghinagar Hayathnagar
Mandal Ranga Reddy District, Andhra Pradesh. **...RESPONDENT**

Appeal under Section 35 (G) of Central Excise Act, 1944 as substituted by Finance Act, 2003 against the order of Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore, dated 20-01-2011 in Appeal No. Excise / 107 / 2006 in Final Order No. 34/2011 preferred against the order in Original No. 19 / 2004 , dated 24-12-2004 on the file of the Commissioner of Customs, Central Excise and Service Tax, Hyderabad III Commissionerate, Hyderabad.

**Counsel for the Appellant: SRI A. RAMA KRISHNA REDDY , Standing Counsel
for Central Board for Excise & Customs**

Counsel for the Respondent: --

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.146 of 2011

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

Mr. A.Rama Krishna Reddy, learned Senior Standing Counsel for Central Board of Excise and Customs, 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of 2018, dated 06.08.2024, whereunder all the appeals where the tax effect is below Rs.2,00,00,000/- are required to be withdrawn.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 In view of aforesaid submission, the appeal is dismissed as withdrawn in terms of the liberty as prayed for.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.

A.V.S.S.C.S.M. SARMA
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, FKCCI Complex, K.G. Road, Bangalore-560009.
2. The Commissioner of Customs, Central Excise and Service Tax, Hyderabad III Commissionerate, Hyderabad.
3. One CC to SRI. A RAMA KRISHNA REDDY, Standing Counsel for Central Board for Excise & Customs.[OPUC]
4. Two CD Copies

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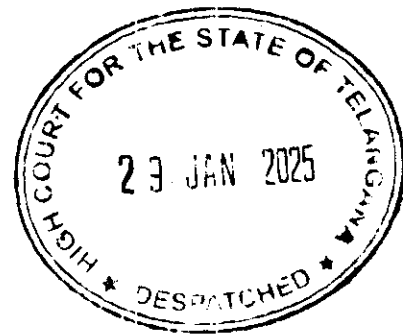


HIGH COURT

DATED:30/12/2024

JUDGMENT

CEA.No.146 of 2011



DISMISSING THE CEA AS WITHDRAWN

WITHOUT COSTS

⑥
20/1/25
LWS