

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

TUESDAY, THE SEVENTH DAY OF JANUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J. SREENIVAS RAO

CENTRAL EXCISE APPEALS NO: 65 OF 2009

Between:

The Commissioner of Central Excise and Customs, Hyderabad -II Commissionerate,
L.B.Stadium Road, Basheerbagh, Hyderabad.

...APPELLANT/ Respondent

AND

Sri Saleh Baginwan, S/o Iqbal Baginwan, aged about 25 years D.No. 18-11-250,
Keshavagiri, Barkas, Hyderabad

...RESPONDENT/ Appellant

Appeal under Section 130 of the Customs Act, 1962 against the order of Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore dated 08-05-2007 in Appeal No. E/439/2001 and final Order No. 540 of 2007 preferred against the order in Original No. 06 of 2001 dated 26.09.2001 on the file of the Commissioner of Customs & Central Excise and Service Tax, Hyderabad-II, Commissionerate, Hyderabad

I.A. NO: 1 OF 2009(CEAMP. NO: 118 OF 2009)

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased stay the operation of Final Order No. 540 of 2007 in Appeal No. E/439/2001 dated 8-5-2007 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore pending disposal of the appeal

I.A. NO: 1 OF 2010(CEAMP. NO: 7 OF 2010)

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased vacate the interim stay order dated 09.11.2009 passed in CEAMP No.118/2009 in CEA No.65/2009, in the interest of justice

I.A. NO: 1 OF 2013(CEAMP. NO: 96 OF 2013)

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to pass orders expedite the hearing of the appeal by directing to list the appeal CEA No. 65 of 2009 and the CEAMP's to next week to any date in compliance of the order dated: 21-2-2013 and pass

Counsel for the Appellant: SRI. A. RADHA KRISHNA (Sr SC For IT DEPT)

Counsel for the Respondent: SRI P. A. SESHU

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.65 of 2009

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

Mr. A.Radha Krishna, learned Senior Standing Counsel for the Central Board of Indirect Taxes and Customs, for the appellant.

Mr. P.A.Seshu, learned counsel for the respondent.

2. Learned counsel for the respondent submits that the Central Board of Indirect Taxes and Customs has issued a 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. The aforesaid submission is placed on record.

4. Accordingly, the appeal is dismissed with the liberty to the appellant to revive the same in case the subject matter of the appeal falls within the exceptions mentioned

in the aforesaid circular or the tax impact is above
Rs.2,00,00,000/-.

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 Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore
2. The Commissioner of Customs & Central Excise and Service Tax, Hyderabad-II, Commissionerate, Hyderabad
3. One CC to SRI. A. RADHA KRISHNA (Sr SC For IT DEPT) Advocate [OPUC]
4. One CC to SRI. P. A. SESHU, Advocate [OPUC]
5. Two CD Copies

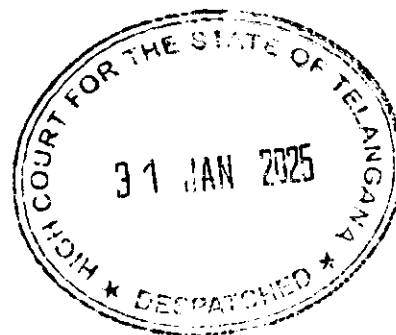


HIGH COURT

DATED:07/01/2025

JUDGMENT

CEA.No.65 of 2009



DISMISSING THE CEA
WITHOUT COSTS

②
27/01/25
LKS