



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CHENNAI – III, COMMISSIONERATE
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

C.No.I/10/04/2016-LGIII

Date: .08.2016

Shri. Ramesh. Subudh.

विषय/Sub :- C.Ex. - Legal- Withdrawal of cases below threshold limit - Reg.

Ref:- Action Points arisen out of the Chief Commissioner's Annual
Conference-Note from F.No.01/M(L&J)/Misc/2015-2016 Dated
20/6/2016-

*for info pl.
18/8
AC*

Please refer to CC'S letter C.No. IV/16/231/2016-CCO-CE-Review-PF-I dated
05.08.2016 on the captioned subject.

As directed therein, the list of proposed withdrawal/withdrawn cases in High Court of
Madars, is enclosed herewith for display in the website.

1a

Encl: as above.

live 18/8/2016

(K.B.RAJU)

Additional Commissioner

To,
The Deputy Commissioner of Central Excise
Computers

*Copy forwarded to Suddt. of C&A (Computers)
Chennai I Commissionerate for displaying in
the website.*

*N. Ramesh
19/8/16*

(Comp)

LIST OF HIGH COURT CASES FOR WHICH PROPOSAL SENT FOR WITHDRAWAL
CHENNAI III COMMISSIONERATE

	Case No.	Name of the Assessee	Issue Involved	Amount (in lakhs)
1	CMA No. 9941/2006	M/s. LUK India (P) Ltd	Whether penalty u/s 11AC and the interest charged u/s of the Central Excise Act, 1944 are correct, if the duty is paid before issuance of show cause notice.	1.07
2	CMA No. /2006	M/s. ION Exchange	Whether penalty u/s 11AC and the interest charged u/s of the Central Excise Act, 1944 are correct, if the duty is paid before issuance of show cause notice.	1.11
3	CMA No. 4155/2008 (already dismissed for non-prosecution and Dept. has filed restoration of appeal vide MP 1/2015)	M/s. Premier Mills Ltd.,	"Whether the Hon'ble CESTAT was not in error in holding that Rule 2 of Cenvat credit rules, 2002 permitted credit to be availed on inputs used in the generation of electricity which is partly used in the factory of production and partly diverted to ladies hostel and residential premises"	1.01
4	CMA SR No. 56587-56588/2011	M/s. Renowned Auto Products Mfrs. Ltd	The assessee had availed the facility of Cenvat Credit which was not entitled.	0.50
5	CMA No. 3518/2011	Malladi Drugs & Pharmaceuticals (P) Ltd	The assessee had entered into a consultancy agreement with the foreign agents for promotion of the products. Hence, the assessee is liable to pay 'Service Tax'.	5.68

LIST OF HIGH COURT CASES **WITHDRAWN**- CHENNAI III COMMISSIONERATE

CMA.No. 1556/2007 M/s Hirsch Watch straps-Rs. 2.33 Lacs.

Whether reversal of amount of 8 % of the price of exempted goods, as required in terms of Rule 57cc of the erstwhile C.Ex Rules 1944, when the party has collected the related amounts as Excise Duty from its customers, can be taken as passing of amount to the credit of Central Govt.