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भारत सरकार / GOVT. OF INDIA  
वित्त मंत्राय, राजस्व विभाग  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
केन्द्रीय उत्पाद शुल्कल के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CHENNAI - II COMMISSIONERATE  
चेन्नै - II आयुक्तालय / CHENNAI - II COMMISSIONERATE  
692, एम.एच.यू. कॉम्प्लेक्स, नन्दनम, चेन्नै-600035  
692, M.H.U.COMPLEX, NANDANAM, CHENNAI- 600 035

C.No.IV/16/137/2015-Tech PF.1

10  
Dated: - 08/08/2016

To

The Deputy/Assistant Commissioner of C.Excise,  
(Computer Section),  
Chennai-I Commissionerate,  
Chennai-34.  
Sir,

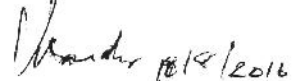
Sub: - Uploading of the list of the cases proposed for withdrawal from High Court & CESTAT on monetary limits in official website – Reg.

Please find enclosed two lists containing 18 & 19 cases respectively which are proposed to be withdrawn or withdrawn from High Court & CESTAT by Chennai-II Commissionerate.

It is requested that these lists may be uploaded/displayed in the official website viz., [www.centralexcisechennai.gov.in](http://www.centralexcisechennai.gov.in).

Encl :- 2 Lists

Yours faithfully,

  
(A.RAMANA REDDY)

Assistant Commissioner (TECH)

Copy to: -

The Assistant Commissioner of C.Ex. (R&T) & (Legal)  
Chennai – II Commissionerate

- The respondents in these cases may be informed about the proposed withdrawal.



Subject: Application for registration of a dealer in excise goods.  
Reference: Letter No. 100/10000/10000 dated 10/10/10.

10/10/10

100/10000/10000  
10/10/10

It is requested that there may be no objection to the registration of the dealer in excise goods as per the details given in the application form submitted to this office on 10/10/10.

Yours faithfully,

*[Signature]*  
10/10/10

Assistant Commissioner (Excise)

10/10/10

100/10000/10000

The response to this case may be returned to the office of the Assistant Commissioner (Excise) at the address mentioned above.

LIST OF HIGH COURT CASES FOR WHICH PROPOSAL SENT FOR WITHDRAWAL					
Chennai-II COMMISSIONERATE					
Sl No.	Case No	PARTY	ISSUE INVOLVED	AMOUNT (IN LAKHS)	Present Position
1	10/85	Madras Industrial Linings	Demand made of irregular availment of concession permissible to certain notified goods falling under ch.68 as they did not fulfil the condition stipulated therein	1.49	
2	7/97	Prasad Films	Irregular availment cervat credit on endorsed invoices which are not valid documents in terms of erstwhile Rule 57	0.31	
3	/98	Digicon India Pvt. Ltd	Non reversal covered under Sl.No.II para 3 credit on inputs lying in stock after opting out cervat credit	0.60	
4	8/01	Beacon Weir Ltd.	Irregular availment of input credit and clearance of final products at NIL rate of duty	2.36	
5	1/97	Chennai Bottling Co., Ltd.	Irregular availment of input credit and on stocks lying unutilises even afetr opting out of MODVAT scheme	2.77	
6	18/2005	Preetham Agro Industries	Irregular availment of deemed credit even after crossing the exemption limit on the value of clearances	0.51	
7	36/02	Superfil Products Ltd.	Question of law as to whether the tribunal as right to hold test result will be applicable only in respect of goods manufactured on particular day	8.31	
8	9/03	Twenty First Century Pharmaceuticals Ltd.	Appeal against reduction of penalty leviable u/s.11AC and demand of interest u/s.11AB by CESTAT as the statutory provision under CEA, 1944	0.34	
9	373/2008	Lucas Indian Services LTD	Demand of duty on clearance of waste transform oil & tricloehelene without payment of duty	0.12	
10	168/2010	Sundaram Clayton Ltd.,	Irregular availment of employee midclaim & personal accident insurance	3.37	
11	3363/2010	Shardlow India	Irregular availment of credit on furnace oil based on ineligible documents as per Rule 9(a) of CCR, 2004.	2.45	
12	221,222/2011	Sundaram Fastners	Irregular availment of credit on various ineligible input services	2.23	
13	27/2005	SEEMA STEELS	As value of clearances exccede 75 lakhs, benefit of deemed credit not admissible	1.10	
14	1943/09	SUNDARAM FASTNERS (AUTOLEC DIVISION)	recovery of interest in case of delay in reversal/payment of duty	0.31	
15	3242/07	MEGATECH CONTROL LTD	Wrong availment of cervat credit taken on input invoices	1.26	
16	4059/05	Pilco All Glass Ltd.	WHETHER THE ASSESSEE IS LIABLE TO PAY PENALTY UNDER SECTION 11(AC) AND INTEREST UNDER SECTION 11(AB)	1.64	
17	3404/06	Prodigy Computers & Communications	Demand of excess duty collected from the customers & not depositing the credit to the Govt account in contravension to the provision of sec 11D	6.84	Withdrawn
18	3089/2010	Sundaram Dynacast	Demand of irregularly avail CENVAT credit on returned goods that were later cleared as scrap contravening Rule 16 of CER,2002	1.94	Withdrawn

## CHENNAI II COMMISSIONERATE

## LIST OF CASES FOR WHICH WITHDRAWAL APPLICATIONS SUBMITTED TO CESTAT

S. No	APPEAL NO.	RESPONDENT NAME	ISSUE INVOLVED	Total Amount Involved	Present Status
1	E/41/2006	Vijayashree Cosmo Pharma	VALUATION -Denial of SSI exemption	282708	Case Withdrawn. Order received from CESTAT
2	E/42198/2013	HCL Peripherals	Ineligible service tax credit availed on outdoor Catering.	613132	
3	E/40096/2013	CDC Carboline	ineligible service tax credit availed on various service	613633	
4	E/40548/2013	Sai Mirra Innapharm Pvt.Ltd	Wrong availment of service tax credit on various services	1264754	
5	E/39/2006	Vimal Perfumery Co.,	VALUATION -Denial of SSI exemption	560570	
6	E/703/2009	Sundaram Auto Components	Irregular availment of Cenvat credit	1830606	Withdrawal application filed. Order awaited from CESTAT
7	E/71/2008	Shivasu Canada Clean waters	Waiver of duty cess and int.	270912	
8	E/963/2005	Samianka Foods Pvt.Ltd.	Reduction of penalty under Sec.11AC	312791	
9	E/311/2006	PROBITY TECHNIQUES LTD	SSI NOTIFICATION - WRONG AVAILMENT OF SSI EXEMPTION NOTIFICATION 8/03 CE & 9/03 CE DATED 01/03/03	1792304	
10	E/349/2007	Asia Cables	Irregular availment of SSI Notn.9/2003	629060	
11	E/230/2010	M/S.MILTON ROY INDIA P LTD	CLANDESTINE REMOVAL - CLEARANCE OF SPARE PARTS AND COMPONENTS UNDER ARE 3S WITHOUT PAYMENT OF DUTY ON THE BASIS OF CT3 CERTIFICATES	462454	
12	E/29/2009	CAREWELL PHARMA	PENALTY - APPEAL IS AGAINST THE REDUCTION OF PENALTY BY COMMISSIONER(A)	261951	
13	E/40514/15 dt. 12.03.15	Kumbhat Holographics	Non inclusion of cost of dies in a.v.	1012699	
14	E/733/2006	Cookie Man Foods India Pvt. Ltd	Denial of SSI exemption	928367	
15	E/722/2006	Des Amis Foods Pvt. Ltd.	Denial of SSI exemption	444198	
16	E/662/2007	ROTORK CONTROL (I) LTD	Availment of exemption Notfn. No.6/2002 dt.1.3.2002	321838	
17	E/848-849/2006	Lumiere Coolants Ltd	UNDER VALUATION	28898	
18	E/791/2006	Rotork Control (I) Ltd	Denial of exemption u/n no.108/95	226368	
19	E/790/2006	Rotork Control (I) Ltd	Denial of exemption u/n no.06/2002	245728	

C.H.I