

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

**TUESDAY, THE TWELFTH DAY OF NOVEMBER  
TWO THOUSAND AND TWENTY FOUR**

**PRESENT**

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

**CEA (SR) No: 2892 OF 2006**

Appeal filed under Section 35(G) of the Central Excise Act, 1944 against the Order dated 28.07.2005 read with Misc. Order No. 49 & 50 of 2006 dated 17.01.2006 passed in Appeal No. 1044-1045/03 in Final Order Nos. 1343, 1344/2005 on the file of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), South Zonal Bench at Bangalore preferred against the Order dated 30.07.2003 passed in Order – in- Original No. 35/2003 (vide O.R.No. 125/2001 Hyd III/Adjn) on the file of the Commissioner of Central Excise & Customs, Hyderabad – III Commissionerate, Hyderabad.

**Between:**

The Commissioner Customs, Central Excise & Service Tax Hyderabad – III  
Commissionerate, Opp: L.B. Stadium Road, Basheerbagh, Hyderabad.

**...Appellant**

**AND**

M/s. Repute Plastic Colours Ltd., Narketpalli, Nalgonda District (Telangana)

**...Respondents**

**CEA.MP.No. 98 of 2016**

Petition under Section 151 of CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to condone the delay of 3478 days caused in representing the CEA SR No. 2892 of 2006.

**CEA.MP.No. 161 of 2017**

Petition under Section 151 of CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant the permission to go for a paper publication as the assessee is not available at the factory premises else the petitioner would be put to serious loss and hardship in the light of the question of law raised in the appeal.

**Counsel for the Appellant : Mr. A. Ramakrishna Reddy, SC for CBEC**

**Counsel for the Respondent : None appeared**

**The Court delivered the following: JUDGMENT**

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE  
AND  
THE HON'BLE SRI JUSTICE J. SREENIVAS RAO**

**CEA (SR) No. 2892 of 2006**

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

Mr. A. Ramakrishna Reddy, learned Standing Counsel for Central Board of Excise & Customs appears for the appellant.

2. Learned counsel for the appellant 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. 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 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, if any pending, shall stand closed. There shall be no order as to costs.

Sd/- K. SRINIVASA RAO  
JOINT REGISTRAR

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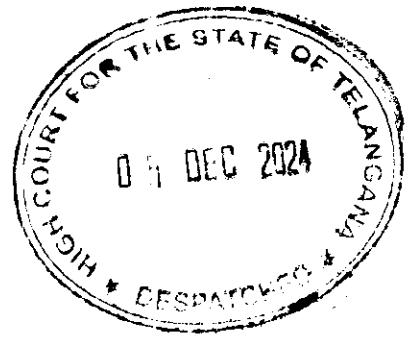
1. The Customs, Excise and Service Tax Appellate Tribunal (CESTAT), South Zonal Bench at Bangalore.
2. The Commissioner of Central Excise & Customs, Hyderabad – III Commissionerate, Hyderabad.
3. One CC to Mr. A. Ramakrishna Reddy, SC for CBEC, Advocate [OPUC]
4. Two CD Copies

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**HIGH COURT**

**DATED:12/11/2024**



**JUDGMENT**

**CEA(SR).No.2892 of 2006**

**DISMISSING THE CEA(SR)  
AS WITHDRAWN**

*Geopfel*  
*KF*  
*3/12/24*