

APHC010070392010



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI**

TUESDAY, THE 11th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SMT JUSTICE SUNITHA GANDHAM

CENTRAL EXCISE APPEALS NO: 297 OF 2010

Between:

1. THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS ,
VISAKHAPATN, Visakhapatnam-I Commissionerate, Port Area,
Visakhapatnam.-530 035.

...Petitioner

AND

1. M/S SHAH BROTHER CHENNAI, New NO. 149, Old No. 98/1/3, Factory
Godown,

...Respondent

allow the appeal with costs by duly setting aside the Final Order No. 1421/09 dated 30-11-2009 in Appeal E. 611 /2007 on the file of the Hon'ble CESTAT, Bangalore in the interest of justice.

IA NO: 1 OF 2010(CEAMP 259 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 dispense with the filing of the certified copy of the final Order No. 1421 of 2009 dated 30-11-2009 passed by the Hon'ble CESTAT, South Zonal Bench, Bangalore.

IA NO: 1 OF 2014(CEAMP 356 OF 2014

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

Counsel for the Petitioner: B V S CHALAPATI RAO

Counsel for the Respondent LAKSHMI KUMARAN & SRIDHARAN

The Court made the following order:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SMT JUSTICE SUNITHA GANDHAM

CENTRAL EXCISE APPEAL No.297 of 2010

JUDGMENT: *(Per Hon'ble Sri Justice Battu Devanand)*

This appeal is filed by the Commissioner of Central Excise and Customs against the Final Order No.1421 of 2009, dated 30.11.2009 in Appeal No. Excise/611/2006.

2. During the course of hearing of this appeal, Mr B.V.S.Chalapathi Rao, learned counsel for the appellant has placed a copy of the Circular dated 06.08.2024, issued by the Central Board of Indirect Taxes & Customs, Ministry of Finance (Department of Revenue) and basing on the contents therein, he would submit that the Government of India has decided to withdraw the pending appeals in which monetary limit is less than Rs.2.00 Crores before the High Court.

3. The learned counsel for the appellant would submit that as the amount involved in this appeal is less than Rs.2,00 crores they intend to withdraw this appeal and sought permission of this Court to withdraw this appeal.

4. Considering the request of the learned counsel for the appellant, permission is granted to withdraw this appeal.

5. Accordingly, this Central Excise Appeal is dismissed as withdrawn. There shall be no order as to costs.

As a sequel, miscellaneous petitions pending, if any, shall stand closed.

JUSTICE BATTU DEVANAND

JUSTICE SUNITHA GANDHAM

Date: 11.08.2026
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**THE HON'BLE SRI JUSTICE BATTU DEVANAND
&
THE HON'BLE SMT JUSTICE SUNITHA GANDHAM**

CENTRAL EXCISE APPEAL No.297 of 2010

Date: 11.08.2026

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