

The Commissioner of Customs vs M/S Tvs Motor Co Ltd.,

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Court : Chennai Orders

Decided On : Dec-19-2025

Judge : Honourable Dr.Justice Anita Sumanth,Honourable Mrs.Justice K. Govindarajan Thilakavadi

Appeal No. : CMA/1369/2018

Appellant : The Commissioner of Customs

Respondent : M/S Tvs Motor Co Ltd.,

Judgement :

2025:MHC:2989

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH and THE HONOURABLE MRS.JUSTICE K.GOVINDARAJAN THILAKAVADI The Commissioner of Customs (Port Export), Custom House, No.60, Rajaji Salai, Chennai - 600 001. .. Appellant

vs M/s.TVS Motor Co Ltd., Jayalakshmi Estate No.8, Haddows Road, Chennai - 600 006. .. Respondent Prayer : Appeal filed under Section 35 of the Central Excise Act, 1944 against the Final Order No.40093 of 2018 dated 11.01.2018 in C/158/2010-DB on the file of CESTAT, South Zonal Bench, Chennai. For Appellant : Mr.A.P.Srinivas For Respondent : Mr.Lakshmi Kumaran

DR. ANITA SUMANTH,J.

and

K.GOVINDARAJAN THILAKAVADI,J.

JUDGMENT

(Delivered by Dr. ANITA SUMANTH, J.) Mr.A.P.Srinivas placed on record email dated 12.12.2025 to the effect that the mater falls within the monetary limit and that the subject case / issue does not fall under any of the exemptions listed in the Instruction.

2. Recording the submission, this civil miscellaneous appeal is

dismissed as withdrawn in light of the low monetary policy. No costs. [A.S.M, J.] [K.G.T, J.] 19.12.2025 Index:Yes/No Neutral Citation:Yes ssm To 1.The Commissioner of Customs (Port Export), Custom House, No.60, Rajaji Salai, Chennai - 600 001. 2.The CESTAT, South Zonal Bench, Chennai.

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