IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.125 OF 2008

The Commissioner of Central Excise,
Mumbai-II .... Appellant
Vs.
M/s. Larsen & Toubro Limited .... Respondent

AND

CENTRAL EXCISE APPEAL NO.13 OF 2009

Commissioner of Central Excise,
Mumbai-IV Commissionerate .... Appellant
Vs.
M/s. Bombay Dyeing & Mfg. Co. Ltd. .... Respondent

AND

CENTRAL EXCISE APPEAL NO.2 OF 2011

The Commissioner of Central Excise,
Thane-II Commissionerate .... Appellant
Vs.
M/s. K. Laminates Vasai .... Respondent

AND

CENTRAL EXCISE APPEAL NO.55 OF 2015

The Commissioner of Central Excise,
Thane-II Commissionerate .... Appellant
Vs.
M/s. Kundan Industries Limited .... Respondent

AND

CENTRAL EXCISE APPEAL NO.165 OF 2016

The Commissioner of Central Excise,
Belapur Commissionerate .... Appellant
Vs.
Narsiram Dularam Suthar (Kularia) .... Respondent

Mr. Jitendra B. Mishra for the Appellant.
Mr. Jas Sanghavi i/by M/s. PDS Legal for the Respondent in CEXA-Nos.125/2008 and 55/2015.
Mr. R.V. Shetty for the Respondent in CEXA-2/2011.

CORAM: S.C. DHARMADHIKARI &
DR. SHALINI PHANSALKAR-JOSHI, JJ.

DATE : JULY 11, 2016

P.C:

1. Mr. Mishra, on instructions, states that the Revenue may be allowed to withdraw these appeals.

2. They are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to be pressed. Every appeal involving a sum mentioned below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.

3. We have found that the Revenue is withdrawing the appeals though admitted on substantial questions of law. It is for the Revenue to decide and withdraw the appeals based on its Circular, but we clarify that we have expressed no opinion on the questions of law nor on the legality and validity of the Circular.

4. By clarifying as above, all these appeals are allowed to be withdrawn and stand disposed of as such.

(DR. SHALINI PHANSALKAR-JOSHI, J.) (S.C. DHARMADHIKARI, J.)