IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.189 OF 2014
AND
CENTRAL EXCISE APPEAL NO.191 OF 2014

The Commissioner of Central Excise,
Mumbai-V Commissionerate .... Appellant
Vs.
M/s. Golden Tobacco Ltd. .... Respondent

Mr. A.S. Rao with Mr. Jitendra B. Mishra for the Appellant.
Mr. Vinay Ansurkar i/by M/s. Legal Solution for the Respondent.

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

DATE : JULY 11, 2016

P.C:

1. Mr. Rao, 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 They are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.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 By clarifying as above, both these appeals are allowed to be withdrawn and stand disposed of as such.

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