IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO. 23 OF 2007

The Commissioner of	}	
Customs (Import)	}	Appellant
versus		
S. Dhulekar	}	Respondent

WITH
CENTARL EXCISE APPEAL NO. 216 OF 2007

The Commissioner of Central	}	
Excise, Pune – I	}	Appellant
versus		
M/s. Lasaria Plastics	}	Respondent

WITH
CUSTOMS APPEAL NO. 60 OF 2009

The Commissioner of	}	
Customs (Preventive)	}	
Mumbai	}	Appellant
versus		
Kalpana S. Ved	}	Respondent

WITH
CUSTOMS APPEAL NO. 17 OF 2009
(Not on Board)

Commissioner of Customs	}	
(Preventive)	}	Appellant
versus		
Girish Dighe and Ors.	}	Respondents

Mr. Pradeep S. Jetly for the appellant in CUAPP/23/2007.

Mr. Swapnil Bangur with Ms. Ruju R. Thakker for the appellant in CEXA/216/2007.

Mr. Sham V. Walve for the appellant in CUAPP/60/2009 and CUAPP/17/2009.

Ms. Priyanka Patil i/b. Mr. V. Subramanian for the respondent in CUAPP/23/2007.

CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.

DATED :- DECEMBER 5, 2016

P.C. :-

1. The learned counsel appearing for the appellants, on instructions, states that the Revenue may be allowed to withdraw these appeals.

2. The appeals are withdrawn in the light of the circular issued by the Revenue, which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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a sum mentioned below this limit would not be pressed and on the Revenue's request, the court may dismiss them as withdrawn.

3. We have found that the Revenue is withdrawing these 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 By clarifying as above, the appeals are allowed to be withdrawn and stand disposed of as such.

(B.P.COLABAWALLA, J.) (S.C.DHARMADHIKARI, J.)