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

CUSTOMS APPEAL NO. 16 OF 2008

The Commissioner of Customs (Imports),
Mumbai & Anr. .... Appellant
vs
CIPLA Ltd. .... Respondent

AND
CUSTOMS APPEAL NO. 1 OF 2010

The Commissioner of Customs (Imports),
Mumbai & Anr. .... Appellant
vs
Shri Mahendra Shah .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 94 OF 2013

The Commissioner, Central Excise &
Service Tax, Kolhapur Commissionerate .... Appellant
vs
Shri Tatyasaheb Kore Warana SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 125 OF 2013

The Commissioner, Central Excise &
Service Tax, Kolhapur Commissionerate .... Appellant
vs
Sahyadri Sahakari Sakhar Karkhana Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 173 OF 2013

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate.... Appellant
vs
M/s. Kisanveer Satra SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 219 OF 2013

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate.... Appellant
vs
Shri Gurudatta Sugars Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 223 OF 2013

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate.... Appellant
vs
M/s. Mahankali SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 144 OF 2014

The Commissioner, Central Excise & Service
Tax Raigad Commissionerate .... Appellant
vs
M/s. Mahindra Ugine Steel Co. Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 297 OF 2015

The Commissioner, Central Excise
& Service Tax, Daman Commissionerate .... Appellant
vs
Jayesh Patel .... Respondent

AND
CENTRAL EXCISE APPEAL (LODG) NO. 311 OF 2015

The Commissioner, Central Excise
& Service Tax .... Appellant
vs
Navratanlal Sharma .... Respondent

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the Appellant in all Appeals except CEXA No.144 of 2014.

Mr. Phiroze Merchant i/b M/s. Apex Law Partners for the Respondent in CUAPP No.16 of 2008.

Mr. A.P. Patil i/b M/s. V.M. Doiphode & Co. for the Respondent No.2 in CUAPP No.1 of 2010.

Mr. Sonu Tandon for the Respondent No.3 in CUAPP No.1 of 2010.

Mr. Jas Sanghavi i/b M/s. PDS Legal for the Respondent in CEXA 144 of 2014.

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

MONDAY, 25TH JULY, 2016

P.C:

1. Mr. Jetly, 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 They are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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.***