IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.31 OF 2007

The Commissioner of Customs (Imports),
Mumbai-400 001. .... Appellant
Vs.
Krishna B. Kotak .... Respondent

AND
CENTRAL EXCISE APPEAL NO.81 OF 2013

The Commissioner,
Central Excise & Service Tax,
Kolhapur Commissionerate .... Appellant
Vs.
M/s. Shree Renuka Sugars Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.89 OF 2013

The Commissioner,
Central Excise & Service Tax,
Kolhapur Commissionerate .... Appellant
Vs.
Hutatma Kisan Ahir Sahakari Sakhar
Karkhana Limited .... Respondent

AND
CENTRAL EXCISE APPEAL NO.93 OF 2013

The Commissioner,
Central Excise & Service Tax,
Kolhapur Commissionerate .... Appellant
Vs.
Yashantrao Mohite Krishna Sahakari
Sakhar Karkhana Limited .... Respondent

AND
CENTRAL EXCISE APPEAL NO.106 OF 2013

The Commissioner,
Central Excise & Service Tax,
Kolhapur Commissionerate .... Appellant
Vs.
M/s. Sonhira Sahakari Sakhar Karkhana
Limited .... Respondent

AND
CENTRAL EXCISE APPEAL NO.123 OF 2013

The Commissioner,
Central Excise & Service Tax,
Kolhapur Commissionerate .... Appellant
Vs.
M/s. Warna Ajara Sakhar Udyog .... Respondent

AND
CENTRAL EXCISE APPEAL NO.138 OF 2013

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

AND
CENTRAL EXCISE APPEAL NO.161 OF 2013

The Commissioner,
Central Excise & Service Tax,
Kolhapur Commissionerate .... Appellant
Vs.
M/s. Rajarambapu Patil SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.231 OF 2013

The Commissioner,
Central Excise & Service Tax,
Kolhapur Commissionerate .... Appellant
Vs.
Shriram Jawahar Shetakari Sahakari
Sakhar Udyog .... Respondent

AND
CENTRAL EXCISE APPEAL NO.232 OF 2013

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

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra
for the Appellant in all Appeals.
Mr. Abhimanyu Singh i/by Mr. V. Subramanian
for the Respondent in CUAPP-31/2007.

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

DATE : JULY 18, 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 They are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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.)