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

CENTRAL EXCISE APPEAL NO.208 OF 2007

The Commissioner of Central Excise,
Service Tax & Customs, Raigad .... Appellant
Vs.
M/s. Dharamsi Morarji Chemicals
Co. Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.233 OF 2007

Commissioner of Central Excise,
Raigad Commissionerate .... Appellant
Vs.
M/s. Shree Venkatesh Steel Ltd. .... Respondent

AND
CUSTOMS APPEAL NO.3 OF 2008

Commissioner of Customs (Prev.),
Mumbai .... Appellant
Vs.
Sanjay Shah .... Respondent

AND
CUSTOMS APPEAL NO.4 OF 2008

Commissioner of Customs (Prev.),
Mumbai .... Appellant
Vs.
M/s. Angel Photo .... Respondent

AND
CUSTOMS APPEAL NO.33 OF 2008

The Commissioner of Customs
(Preventive), Mumbai .... Appellant
Vs.
Nilesh D. Hemani .... Respondent

AND
CUSTOMS APPEAL NO.15 OF 2009

The Commissioner of Customs
(Preventive), Mumbai .... Appellant
Vs.
Shailesh Navin Chandra Shah .... Respondent

AND
CENTRAL EXCISE APPEAL NO.37 OF 2011

The Commissioner of Central Excise,
Thane-II .... Appellant
Vs.
M/s. Makers Laboratories Ltd. .... Respondent

Mr. Sham V. Walve for the Appellant in all Appeals.

Mr. D.A. Bhalerao i/by Mr. H.G. Dharmadhikari for the Respondent in CEXA-208/2007.

Ms Aparna Hirandagi i/by M/s. Cen-Ex Services for the Respondent in CEXA-233/2007.

Mr. Prakash Shah i/by M/s. PDS Legal for the Respondent in CEXA-37/2011.

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

DATE : DECEMBER 19, 2016

P.C:

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 They are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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a sum mentioned below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.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 By clarifying as above, all these appeals are allowed to be withdrawn and stand disposed of as such.

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