IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.271 OF 2006

The Commissioner of Central Excise,
Pune-II .... Appellant
Vs.
M/s. Mahalaxmi Reshellars (P) Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.116 OF 2007

The Commissioner of Central Excise,
Pune-II Commissionerate .... Appellant
Vs.
M/s. Shree Datta Sahakari Sakhar
Karkhana Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.108 OF 2008

The Commissioner of Central Excise,
Pune-II Commissionerate .... Appellant
Vs.
M/s. Vasantdada Sahakari Sakhar
Karkhana Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.132 OF 2011

The Commissioner of Central Excise,
Kolhapur Commissionerate .... Appellant
Vs.
M/s. Ajri Heavy Engg. (P) Ltd. .... Respondent

Mr. Jitendra B. Mishra for the Appellant in all Appeals.
Mr. Karansingh Shekhawat i/by Mr. P.V. Patankar
for the Respondent in CEXA-132/2011.

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

DATE : OCTOBER 24, 2016

P.C:

1. The learned counsel appearing for the appellants 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 They are withdrawn in the light of the circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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mentioned below this limit would not be pressed and on the Revenue's request, the Court may dismiss these appeals as withdrawn.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 By clarifying as above, all these appeals are allowed to be withdrawn and stand disposed of as such.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.)