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

CENTRAL EXCISE APPEAL NO. 107 OF 2007

The Commissioner, Central Excise
Mumbai-III .... Appellant
vs
M/s. Vidyut Mettalers Pvt. Ltd. .... Respondent

CENTRAL EXCISE APPEAL NO. 48 OF 2009

The Commissioner of Central Excise
Thane - II. .... Appellant
vs
M/s.Virlon Textile Mills Ltd., Thane .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 57 OF 2011

The Commissioner, Central Excise
Belapur, Mumbai .... Appellant
vs
Reforme Machine Tools Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 102 OF 2013

The Commissioner, Central Excise
Pune – III .... Appellant
vs
M/s. Lokmangal Agro Industries Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 135 OF 2013

The Commissioner, Central Excise
Navi Mumbai .... Appellant
vs
Technova Imaging Systems. .... Respondent

<u>AND</u>

<u>CENTRAL EXCISE APPEAL NO. 176 OF 2013</u>

The Commissioner, Central Excise
& Service Tax, Kolhapur .... Appellant
vs
Chhatrapati Shahu Rayat Sakhar
Udyog Satara .... Respondent

<u>AND</u>

<u>CENTRAL EXCISE APPEAL NO. 233 OF 2013</u>

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate.... Appellant
vs
M/s. Ajinkyatara Sahakari Sakhar
Karkhana Ltd., Satara .... Respondent

<u>AND</u>

<u>CENTRAL EXCISE APPEAL NO. 50 OF 2014</u>

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate.... Appellant
vs
Shri Chhatrapati Rajaram SSK Ltd. .... Respondent

<u>AND</u>

<u>CENTRAL EXCISE APPEAL NO. 1 OF 2015</u>

The Commissioner, Central Excise & Service
Tax Raigad Commissionerate .... Appellant
vs
M/s. Datta SSK Ltd., Dattanagar .... Respondent

<u>AND</u>

<u>CENTRAL EXCISE APPEAL NO. 125 OF 2015</u>

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

Mr. Sham V. Walwe for the appellant in CEXA 107 of 2007, 48 of 2009 and 57 of 2011.

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the Appellants in CEXA 102/2013, CEXA 176/2013, CEXA 233/2013, CEXA 50/2014, CEXA 1/2015 & CEXA 125/ 2015.

Mr. Advait Setna with Ms. Ruju R. Thakkar for the Appellants in CEXA 135 of 2013.

Ms. Shilpi Jain I/b M/s. PDS Legal for the Respondents in CEXA 107/2007 and CEXA 135/2013.

Ms. Aparna Hirandagi i/b Mr. M.H. Patil for the Respondent in CEXA No.48/2009 & CEXA 57/2011.

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

MONDAY, 22ND AUGUST, 2016

P.C:

1. The learned counsel for the appellants, on instructions, state 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.***