IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 229 OF 2006

THE COMMISSIONER OF CENTRAL EXCISE
AND CUSTOMS, NASHIK ...Appellant
Versus
M/S. NEELAY METAL INDUSTRIES FORMERLY
KNOWN AS M/S. HARISH ENTERPRISES PVT. LTD. ...Respondent

with
CENTRAL EXCISE APPEAL NO. 154 OF 2007

COMMISSIONER OF CENTRAL EXCISE PUNE-II ...Appellant
Versus
M/S SAHAKAR MAHARSHI SHANKARRAO
MOHITE PATIL ...Respondent

Mr.A.S.Rao, for the Appellant in CEXA Nos.229/06 & 154/07.

Mr.Jas Sanghavi i/b. M/s.PDS Legal, for Respondents in CEXA 154/07.

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CORAM : S.C. DHARMADHIKARI &
G.S. KULKARNI, JJ.

DATED : 4th APRIL,2016

P.C.:

1. Mr.A.S.Rao, learned Counsel appearing for the Revenue, on instructions, states that the Revenue may be allowed to withdraw these Appeals.

2. The appeals are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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a sum mentioned below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.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 question of law nor on the legality and validity of the circular.

4. By clarifying as above, the appeals are allowed to be withdrawn and stand disposed of as such.

[G.S. KULKARNI, J.] **[S.C.DHARMADHIKARI, J.]**