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

CENTRAL EXCISE APPEAL NO. 20 OF 2012

The Commissioner of Central Excise	}	Appellant
versus		
Tela Equipments Pvt. Ltd.	}	Respondents

WITH

CENTRAL EXCISE APPEAL NO. 83 OF 2012

The Commissioner of Central Excise, Customs and Service Tax	}	Appellant
versus		
Lakeland Chemicals (India) Ltd.	}	Respondent

WITH

CENTRAL EXCISE APPEAL NO. 78 OF 2013

The Commissioner of Central Excise, Customs and Service Tax	}	Appellant
versus		
Hutatma Kisan Ahir Sahakari Sakhar Karkhana Limited	}	Respondent

WITH

CENTRAL EXCISE APPEAL NO. 200 OF 2013

The Commissioner of Central Excise	}	Appellant
versus		
M/s. Safex Fire Services Ltd.	}	Respondent

WITH

CENTRAL EXCISE APPEAL NO. 11 OF 2014

The Commissioner of Central Excise and Service Tax	}	Appellant
versus		
M/s. Bhima SSK Leagar	}	Respondent

Mr. M. Dwivedi with Ms. Shalaka Gujar-Karande for the appellant in CEXA/20/2012 and CEXA/83/2012.

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the appellants in CEX/78/2013, CEXA/200/2013 and CEXA/11/2014.

Mr. Vinay N. Ansurkar i/b. M/s. Legal Solutions for respondent in CEXA/83/2012.

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

DATED :- OCTOBER 10, 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 They are withdrawn in the light of the circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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mentioned below this limit would not be pressed and on the Revenue's request, the court may dismiss these appeals as withdrawn.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 By clarifying as above, all these appeals are allowed to be withdrawn and stand disposed of as such.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.)