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

**CENTRAL EXCISE APPEAL NO.95 OF 2011**

Commissioner of Central Excise &
Service Tax, Mumbai .... Appellant
Vs.
M/s. Asian Paints Ltd. & Anr. .... Respondents

Ms Ruju R. Thakkar for the Appellant.
None for the Respondents.

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

**DATE :** DECEMBER 19, 2016

**P.C:**

1. Ms Thakkar, on instructions, states that the Revenue may be allowed to withdraw this appeal.

2. It is withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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Court may dismiss it as withdrawn.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 appeal though admitted on substantial question of law. It is for the Revenue to decide and withdraw the appeal 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 By clarifying as above, this appeal is allowed to be withdrawn and stands disposed of as such.

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