IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 123 OF 2015

THE COMMISSIONER CENTRAL EXCISE AND
SERVICE TAX,KOLHAPUR ...Appellant
Versus
M/S. SHARAD SAHAKARI SAKHAR KARKHANA LTD. ...Respondent

with

CENTRAL EXCISE APPEAL (L) NO. 50 OF 2011

THE COMMISSIONER OF CENTRAL EXCISE MUMBAI -I ...Appellant
Versus
GUPTA SOAPS ...Respondent

with

CENTRAL EXCISE APPEAL (L) NO. 244 OF 2015

THE COMMISSIONER OF CENTRAL EXCISE ...Petitioner
Versus
MAHINDRA AND MAHINDRA LTD. ...Respondent

Mr.Jitendra B.Mishra, for the Appellants in CEXA 123/15, CEXAL 50/11 and CEXAL 244/11.

Mr.Jas Sanghavi i/b. M/s.PDS Legal, for Respondents in CEXA 154/07 & CEXAL 244/15.

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

DATED : 4th APRIL,2016

P.C.:

1. Mr.J.B.Mishra, 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 The appeals are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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a sum mentioned below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.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. Finding that no assistance would be rendered by the Revenue to decide these Appeals, we grant this request.

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 By clarifying as above, the appeals are allowed to be withdrawn and stand disposed of as such.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