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

<u>CENTRAL EXCISE APPEAL NO. 218 OF 2007</u>

The Commissioner, Central Excise
Belapur Commissionerate .... Appellant
vs
M/s. Standard Alkali .... Respondent

<u>CUSTOMS APPEAL NO. 87 OF 2012</u>

The Commissioner of Customs (Exports),
Raigad, Maharashtra. .... Appellant
vs
M/s. Al Hussain Frozen Foods .... Respondent

<u>AND</u>
<u>CENTRAL EXCISE APPEAL NO. 17 OF 2014</u>

The Commissioner, Central Excise
Kolhapur Commissionerate .... Appellant
vs
M/s. Jawahar Shetkari SSK Ltd. .... Respondent

<u>AND</u>
<u>CENTRAL EXCISE APPEAL NO. 18 OF 2014</u>

The Commissioner, Central Excise
Kolhapur Commissionerate .... Appellant
vs
Shriram Jawahar Shetkari SS Udyog .... Respondent

<u>AND</u>
<u>CENTRAL EXCISE APPEAL NO. 26 OF 2014</u>

The Commissioner, Central Excise
Kolhapur Commissionerate .... Appellant
vs
Shree Tatyasaheb Korne Warna SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 37 OF 2014

The Commissioner, Central Excise
Kolhapur Commissionerate .... Appellant
vs
Rajarambapu Patil SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 111 OF 2014

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate.... Appellant
vs
Loknete Balasaheb Desai SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 171 OF 2014

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

AND
CENTRAL EXCISE APPEAL NO. 264 OF 2014

The Commissioner, Central Excise & Service
Tax Raigad Commissionerate .... Appellant
vs
M/s. T.K. Warana SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 271 OF 2014

The Commissioner, Central Excise
& Service Tax, Daman Commissionerate .... Appellant
vs
Yashwantrao Mohite Krishna SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO. 134 OF 2014

M/s. Mahindra & Mahindra Ltd. .... Appellant
vs
Commissioner of Central Excise, Nashik
Commissionerate .... Respondent

AND
CUSTOMS APPEAL NO. 10 OF 2016

The Principal Commissioner of Customs
NS-II. .... Appellant
vs
Paramount Exports .... Respondent

WITH
NOTICE OF MOTION NO. 253 OF 2016
IN
CUSTOMS APPEAL NO. 10 OF 2016

The Principal Commissioner of Customs
NS-II. .... Applicant

In the matter between :

The Principal Commissioner of Customs
NS-II Appellant
vs
Paramount Exports .... Respondent

AND
CENTRAL EXCISE APPEAL (L) NO. 300 OF 2015

The Commissioner, Central Excise &
Customs, Daman Commissionerate .... Appellant
vs
Shri T.N. Patel .... Respondent

WITH

NOTICE OF MOTION (L) NO. 3610 OF 2015
IN
CENTRAL EXCISE APPEAL (L) NO. 300 OF 2015

The Commissioner, Central Excise &
Customs, Daman Commissionerate .... Applicant

In the matter between :

The Commissioner of Central Excise
& Customs, Daman Commissionerate ... Appellant
vs
Shri T.N. Patel .... Respondent

Mr. Sham V. Walwe for the appellant in CEXA 218 of 2007.

Mr. Pradeep S. Jetly for the Appellant in CEXA 87/2012, CUAPP 10/2016, NMA 253/16, CEXAL 300/2015 and NMAL 3610 of 2015.

Mr. Jitendra B. Mishra for the Appellants in CEXA 17/2014, CEXA 18/2014, CEXA 26/2014, CEXA 37/2014, CEXA 111/2014, CEXA 171/2014, CEXA 264/2014, CEXA 271/2014 and CEXA 134/2015.

Mr. Jas Sanghavi i/b M/s. PDS Legal for the Respondent in CUAPP No.10 of 2016.

CORAM: S.C. DHARMADHIKARI &
DR. SHALINI PHANSALKAR-JOSHI, JJ.

MONDAY, 01ST AUGUST, 2016

P.C:

1. Mr. Jetly, on instructions, 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 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.

5. In view of the withdrawal of the appeals, nothing survives in the Notices of Motion and they are, accordingly, disposed of as such.

DR.SHALINI PHANSALKAR-JOSHI, J. ***S.C. DHARMADHIKARI, J.***