

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

VARINDER SINGH
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Punjab & Haryana High Court at
Chandigarh

C.E.C. No. 4 of 2003 (O&M)
Date of decision: 21.7.2016

Commissioner, Central Excise Commissionerate, Ludhiana .. Petitioner
vs
M/s Malwa Cotton & Spinning Mills Limited and another .. Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mrs. Justice Lisa Gill**

Present: Mr. Ish Puneet Singh, Advocate, for the petitioner.
Mr. Jagmohan Bansal, Advocate, for respondent no.1.

Rajesh Bindal, J.

Learned counsel for the petitioner-revenue states that since the tax effect involved is ₹ 11,39,095, he has instructions to withdraw the present petition in view of the instructions dated 17.12.2015 and 1.1.2016, issued by the Central Board of Excise and Customs, New Delhi. However, he prayed that liberty be granted to the revenue to file an application for revival of the petition, in case something survives therein.

Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the petition by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(Rajesh Bindal)
Judge

21.7.2016
vs

(Lisa Gill)
Judge