

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VARINDER SINGH
2016.08.04 16:09
Attest to the accuracy and integrity
of this document
Punjab & Haryana High Court at
Chandigarh

C.E.A. No. 71 of 2007 (O&M)

Date of decision: 3.8.2016

Commissioner of Central Excise Commissionerate, Ludhiana .. Appellant

vs

M/s Indian Acrylic Limited

.. Respondent

Coram: **Hon'ble Mr. Justice Rajesh Bindal**
 Hon'ble Mr. Justice Harinder Singh Sidhu

Present: Mr. Anshuman Chopra, Advocate, for the appellant.

 Mr. Akshay Bhan, Senior Advocate with
 Mr. Abhishek Sanghi, Advocate, for the respondent.

Rajesh Bindal, J.

Learned counsel for the appellant -revenue states that since the tax effect involved is below ₹ 15,00,000/-, he has instructions to withdraw the present appeal 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Dismissed as withdrawn with liberty as prayed for.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 appeal 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

3.8.2016
vs

(Harinder Singh Sidhu)
Judge

Whether speaking/ reasoned
Whether Reportable

Yes/No
Yes/No