IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CEA No. 175 of 2010 (O&M)
Date of decision: 11.02.2016

Commissioner of Central Excise, Ludhiana

...Appellant

Vs.

M/s Karan Enterprises, Amritsar

...Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG

Present : Mr. Kamal Sehgal, Advocate
for the appellant.

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AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 3,50,369/- he has instructions to withdraw the present appeal in view of the instructions dated 17.12.2015 and 01.01.2016, issued by the Central Board of Excise & Customs, New Delhi. However, he prayed that liberty be granted to the revenue to file an appeal for revival of the appeal in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for.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.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

11.02.2016
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MOHAMMAD WASEEM ANSARI
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I attest to the accuracy and
integrity of this document