IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CEA No. 33 of 2015 (O&M)
Date of decision: 29.01.2016

Commissioner of Central Excise **...Appellant**

Vs.

M/s Nuchem Limited **...Respondent**

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

Present : Mr. Sunish Bindlish, Advocate
for the appellant.

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<u>AJAY KUMAR MITTAL, J. (Oral)</u>

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 10,67,627/- he has instructions to withdraw the present appeal in view of the instructions dated 17.12.2015 issued by the Central Board of Excise & Customs, New Delhi followed by further instructions dated 01.01.2016, whereby the instructions dated 17.12.2015 have been made applicable to the pending appeals in High Courts. However, he prayed that liberty be granted to the revenue to file an application 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 Dismissed as withdrawn with liberty as prayed for.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

29.01.2016
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I attest to the accuracy and
integrity of this document