

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

CUSAP No.6 of 2008

Date of Decision: 15.02.2016

Commissioner of Custom, Gurgaon

. . . Appellant

Versus

M/s Express Movers, New Delhi

. . . Respondent

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

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

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that since the fine involved is ₹ 4,50,000/-, 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 Dismissed as withdrawn with liberty as prayed for.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

CUSAP No.6 of 2008

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

15.02.2016
sachin