

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

**STA No. 37 of 2014 (O&M)
Decided on : 15.03.2016**

Commissioner of Central Excise, Commissionerate, Ludhiana
... Appellant

Versus

M/s Smarty Shoe Palace
... Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAJ MOHAN SINGH**

PRESENT: Mr. Sunish Bindlish, Advocate with
Ms. Shriya Kalra, Advocate
for the appellant-revenue.

None for the respondent-assessee.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹42,072/-, 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 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 Dismissed as withdrawn with liberty as prayed for.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 MOHAN SINGH)
JUDGE**

March 15, 2016

J.Ram