IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 12 OF 2008

The Commissioner of	}	
Central Excise, Thane-II	}	Appellant
versus		
M/s. Delite Refrigeration Co.	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 284 OF 2013

Commissioner of Central	}	
Excise, Customs and	}	
Service Tax	}	Appellant
versus		
Shri. Sanjeev Agarwal	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 298 OF 2013

Commissioner of Central	}	
Excise, Customs and	}	
Service Tax	}	Appellant
versus		
M/s. Siyaram Packaging	}	
Pvt. Ltd.	}	Respondent

WITH
CUSTOMS APPEAL NO. 35 OF 2014

The Commissioner of	}	
Customs	}	Appellant
versus		
Metal Impregnation Pvt. Ltd.	}	Respondent

WITH
CUSTOMS APPEAL NO. 36 OF 2014

The Commissioner of	}	
Customs	}	Appellant
versus		
Metal Impregnation Pvt. Ltd.	}	Respondent

WITH
CUSTOMS APPEAL NO. 37 OF 2014

The Commissioner of Customs	}	Appellant
versus		
Metal Impregnation Pvt. Ltd.	}	Respondent

WITH
CUSTOMS APPEAL NO. 40 OF 2014

The Commissioner of Customs	}	Appellant
versus		
Metal Impregnation Pvt. Ltd.	}	Respondent

WITH
CUSTOMS APPEAL NO. 41 OF 2014

The Commissioner of Customs	}	Appellant
versus		
Metal Impregnation Pvt. Ltd.	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 257 OF 2014

The Commissioner of Central Excise, Mumbai-II Commissionerate	}	Appellant
versus		
M/s. Chopra Engineering Company	}	Respondent

Mr. Vipul A. Bajpayee for the appellants in CEXA Nos. 12/2008, 284/2013, 298/2013 and 257/2013.

Mr. Sham V. Walve for the appellants in CUAPP Nos. 35/2014, 36/2014, 37/2014, 40/2014 and 41/2014.

CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.

DATED :- MARCH 27, 2017

P.C. :-

1. The learned counsel appearing for the appellants, on instructions, states that the Revenue may be allowed to withdraw these appeals. They are withdrawn in the light of the circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to be pressed. Every appeal involving a sum mentioned below this limit would not be pressed and on the Revenue's request, the court may dismiss them as withdrawn.

2. We have found that the Revenue is withdrawing the appeals though admitted on substantial questions of law. It is for the Revenue to decide and withdraw the appeals based on its circular, but we clarify that we have expressed no opinion on the questions of law nor on the legality and validity of the circular.

3. By clarifying as above, the appeals are allowed to be withdrawn and stand disposed of as such.

(PRAKASH.D.NAIK, J.) (S.C.DHARMADHIKARI, J.)