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

CENTRAL EXCISE APPEAL NO. 191 OF 2007

The Commissioner of Central	}	
Excise, Thane – I	}	Appellant
versus		
Unique Processors and Anr.	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 115 OF 2008

The Commissioner of Central	}	
Excise, Thane – II	}	Appellant
versus		
M/s. Unisynth Chemicals	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 143 OF 2008

The Commissioner of Central	}	
Excise, Thane – I	}	Appellant
versus		
Trimurti Synthetics Ltd.	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 190 OF 2008

Commissioner, Central	}	
Excise, Thane – I	}	Appellant
versus		
M/s. TPI India Ltd.	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 219 OF 2008

The Commissioner of Central	}	
Excise, Thane – I	}	Appellant
versus		
M/s. Shivkripa Synthetic	}	
Pvt. Ltd.	}	Respondent

WITH
CUSTOMS APPEAL NO. 74 OF 2009

Commissioner of Central Excise and Customs, Thane-I	}	**Appellant**
versus		
Shri Bhumish M Shah	}	**Respondent**

Ms. Shalaka Gujar for the appellants in all appeals.

None for the respondents.

CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.
DATED :- APRIL 24, 2017

P.C. :-

1. Ms. Gujar, 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 They are withdrawn in the light of the circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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a sum mentioned below this limit would not be pressed and on the Revenue's request, the court may dismiss them as withdrawn.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 By clarifying as above, the appeals are allowed to be withdrawn and stand disposed of as such.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.)**