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

CENTRAL EXCISE APPEAL NO.171 OF 2006

The Commissioner of Central Excise,
Pune-II .... Appellant
Vs.
M/s. Sulakhi Chemicals (P) Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.155 OF 2007

The Commissioner of Central Excise,
Pune-I Commissionerate .... Appellant
Vs.
M/s. DGP Hinoday Industries Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.105 OF 2013

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate .... Appellant
Vs.
Shree Bhogawati Sahakari Sakhar
Karkhana Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.128 OF 2013

The Commissioner, Central Excise
& Service Tax, Kolhapur Commissionerate .... Appellant
Vs.
Rajarambapu Patil Sahakari Sakhar
Karkhana Limited .... Respondent

AND
CENTRAL EXCISE APPEAL NO.177 OF 2013

The Commissioner, Central Excise &
Service Tax .... Appellant
Vs.
Shri Gurudatta Sugars Limited .... Respondent

AND
CENTRAL EXCISE APPEAL NO.213 OF 2013

The Commissioner, Central Excise &
Service Tax .... Appellant
Vs.
M/s. Sharad SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.23 OF 2014

The Commissioner, Central Excise,
Kolhapur Commissionerate .... Appellant
Vs.
M/s. Dudhganga Vedganga SSK Ltd. .... Respondent

AND
CENTRAL EXCISE APPEAL NO.124 OF 2015

The Commissioner, Central Excise,
Kolhapur Commissionerate .... Appellant
Vs.
M/s. Sadashivrao Mandlik Kagal
Taluka SSK Ltd. .... Respondent

Mr. Sham V. Walve for the Appellant in CEXA-171/2006.

Mr. Swapnil Bangur with Mr. Joel John Carlos for the Appellant in CEXA-155/2007.

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the Appellant in CEXA-Nos.105/2013, 128/2013, 177/2013, 213/2013, 23/2014 and 124/2015.

None for the Respondent.

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

DATE : APRIL 17, 2017

P.C:

1. The counsel appearing for the Revenue, on instructions, state that the Revenue may be allowed to withdraw these appeals.

2. They are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to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a sum mentioned below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.

3. 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.

4. By clarifying as above, all these appeals are allowed to be withdrawn and stand disposed of as such.

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