

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No. 16 of 2017

Date of Decision: 27.07.2017

**Principal Commissioner, Central Excise and
Service Tax Commissionerate, Jalandhar****...Appellant**

V/s.

M/s. Kohinoor Rubber Mills**...Respondent****CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE AMIT RAWAL.**

Present: Mr. Sourabh Goel, Advocate for the appellant.

AJAY KUMAR MITTAL, J. (Oral).

Challenge in this appeal is to order dated 11.12.2012 (Annexure A-3) passed by the Commissioner of Customs (Appeals) which was affirmed by the Customs Excise & Service Tax Appellate Tribunal (in short 'the Tribunal') vide order dated 27.07.2016 (Annexure A-4).

2. After arguing for some time, learned counsel for the appellant submitted that since the Commissioner of Customs (Appeals) has held that the show cause notice issued on 19.08.2016 was premature and against the legal provisions as remission application dated 19.09.2007 was still pending before the appropriate authority, the appellant be allowed to withdraw the present appeal and to take recourse to appropriate remedy since remission application has not been adjudicated.

3. Dismissed as withdrawn. It shall, however, be open to the appellant to take recourse to the remedies as may be available to it in

accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

July 27, 2017
Divyanshi

(AMIT RAWAL)
JUDGE

Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No