

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

STA No. 02 of 2015
Decided on : 03.08.2017

Commissioner of Central Excise,
 Central Excise & Service Tax Commissionerate . . . Appellant

Versus

M/s. J.R. Transformers Pvt. Ltd. . . . Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL

PRESENT: Mr. Anshuman Chopra, Advocate for the appellant.

Mr. Deepak Gupta, Advocate for the respondent.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant submitted that the refund claim of ₹15,21,116/- has been rejected. He further submitted that in view of the circular issued by Central Board of Excise & Customs dated 30.12.2016, the Board has fixed the monetary limited of ₹20 lacs, below which appeal shall not be filed in the High Court. Copy thereof has been filed in Court today and the same is taken on record. Therefore, he has instructions to withdraw the present appeal. 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 Dismissed as withdrawn with liberty as prayed for.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

August 03, 2017

Divyanshi

(AMIT RAWAL)
JUDGE

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