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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **CUS.A.C. 14/2006**

COMMISSIONER OF CUSTOMS Petitioner
Through: Mr. Amit Bansal and Mr. Akhil
Kulshrestha, Advs.

versus

PAWAN KUMAR SHARMA & ANR. Respondents
Through

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **17.03.2017**

CM No. 10687/2017 (for withdrawal of petition)

This is an application seeking withdrawal of the petition. For the reasons stated the application is allowed. The matter is taken up for hearing.

CUS.A.C. 14/2006

The appeal by the Revenue is not maintainable by reason of circular no. F. No. 390/Misc./163/2010-JC dated 17.12.2015, which is indicated, that in the High Courts the appeals can be preferred by the Revenue against orders of the CESTAT if the tax effect is more than Rs. 15 lacs. In the present case the tax effect is below that amount.

Consequently, the appeal is dismissed as not maintainable.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 17, 2017/kk