

*Sharayu Khot.*

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

**CENTRAL EXCISE APPEAL NO. 195 OF 2017**

**The Principal Commissioner of Central Excise** ...Appellant

## Versus

**Shri Kamlesh Sapra** ...Respondent

Mr. M. Dwivedi, for the Appellant.

None for the Respondent.

**CORAM : M.S. SANKLECHA &  
RIYAZ I. CHAGLA, JJ.**

**DATE : 19 September 2018**

**ORDER :**

1. This Appeal under Section 35G of Central Excise Act, 1944 challenges the order dated 29th November 2011 passed by

Customs, Excise and Service Tax Appellate Tribunal.

2. The instructions / circular dated 11th July 2018 issued by the Central Board of Indirect Tax and Customs directs the Revenue not to file fresh Appeals and also withdraw the pending Appeals where the tax effect is less than Rs. 50.00 Lakhs.

3. In the above view, Shri. Dwivedi, learned Counsel appearing in support of the Appeal, on instructions of Mr. Sushant Kumar, Additional Commissioner (Legal) CGST & CE, Daman Commissionerate, seeks to withdraw the Appeal.

4. Accordingly, the Appeal is dismissed as withdrawn.

5. Refund of Court Fees as per Rules.

[RIYAZ I. CHAGLA J.]

[M.S. SANKLECHA, J.]