Sharayu Khot.

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

NOTICE OF MOTION NO. 165 OF 2018

IN

CENTRAL EXCISE APPEAL (L) NO. 15 OF 2018

The Commissioner of CGST, ST & Central Excise, Raigad Commissionerate ...Appellant

Versus

Cea Raj Constructions ...Respondent

Ms. Neha Mehta, a/w Mr. Nikhil Wadikar, for the Applicant/Appellant.

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

DATE : 24 August 2018

ORDER :

1. This Motion has been taken out for condonation of

delay in filing the Appeal under Section 35G of Central Excise Act, 1944 from the order dated 11th August 2017 passed by Customs, Excise and Service Tax Appellate Tribunal.

2. Ms. Neha Mehta, the learned Counsel appearing for the Applicant in the Notice of Motion on instruction seeks permission to withdraw this Motion.

3. 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.

4. Ms. Mehta states that the tax effect in the accompanying Appeal is less than Rs. 50.00 Lakh. Therefore, she has been instructed by Shri. Bhupendra Singh, Assistant Commissioner of CGST, ST & Central Excise, Raigad Commissionerate to withdraw the Appeal. This is so as even if

the Appeal is restored, it would be ultimately withdrawn.

5. The Motion is dismissed, as withdrawn.

6. In view of the Motion for condonation of delay being dismissed as withdrawn, the Appeal is also dismissed as infructous.

[RIYAZ I. CHAGLA J.] **[M.S. SANKLECHA, J.]**