

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

NOTICE OF MOTION NO. 252 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 20 OF 2018
WITH
CENTRAL EXCISE APPEAL (L) NO. 20 OF 2018

The Commissioner of CGST & Central
Excise, Mumbai .. Applicant

In the matter between
The Commissioner of CGST & Central
Excise, Mumbai .. Applicant

v/s.
M/s. Moulds & Dies Pvt. Ltd. ..Respondent

Mr. Ashutosh Mishra a/w J.B. Mishra for the appellant
Ms. Chandni Tanna I/b India Law Alliance for the respondent

**CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, J.J.**

DATED : 6th SEPTEMBER, 2018.

P.C.

1. This application has been filed seeking condonation of 298 days delay in filing an appeal from the order dated 30th August, 2018 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

2. Ms. Mishra, learned Counsel appearing in support of the motion, on instructions of Mr.Vijay Risi, Commissioner CGST, Mumbai East

seeks to withdraw the motion as even if the motion is allowed, the exercise would be academic as the tax effect involved in the present appeal is less than Rs.50 lakhs.

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 lakhs.

4. Accordingly, the motion is dismissed as withdrawn.

5. In view of dismissal of the motion, the appeal does not survive. Accordingly, appeal is dismissed.

(RIYAZ I. CHAGLA, J.)

(M.S. SANKLECHA, J.)