Sharayu Khot.

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

**CENTRAL EXCISE APPEAL NO. 156 OF 2013**

**Commissioner of Central Excise, Customs and Service Tax** ...**Appellant**

*Versus*

**M/s. Apurva Aluminium Corporation** ...**Respondent**

**ALONG WITH**

**CENTRAL EXCISE APPEAL NO. 157 OF 2013**

**Commissioner of Central Excise, Customs and Service Tax** ...**Appellant**

*Versus*

**M/s. Pankaj Metal Pvt.Ltd.** ...**Respondent**

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Ms. P.S. Cardozo, for the Appellant in both Appeals.

Mr. Viraj Bhate, i/b PDS Legal, for the Respondent in CEXA/157/13.

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

**DATE : 5 October 2018**

**ORDER :**

1. These two Appeals under Section 35G of Central Excise Act, 1944 challenge the common order dated 29th June 2012 passed by Customs, Excise and Service Tax Appellate Tribunal.

2. Both the Appeals were admitted on 11th August 2014.

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. In the above view, Ms. Cardozo, learned counsel appearing in support of the Appeal, on instructions of Shri.

Sushant Kumar, Additional Commissioner (Legal), (CGST & CX), Daman seeks to withdraw both the Appeals.

5. Accordingly, both the Appeals are dismissed as withdrawn.

6. Refund of Court Fees as per Rules.

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