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

**CENTRAL EXCISE APPEAL (L) NO. 63 OF 2018
WITH
NOTICE OF MOTION NO. 521 OF 2018**

The Principal Commissioner of Central Excise ... Appellant
Belapur Commissionerate
Versus
M/s. Silver Dot Convertors Pvt. Ltd. ... Respondent

Mr. Swapnil Bangur with Mr. Ashutosh Mishra with Mr. J.B. Mishra
for the Appellant.

**CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.
DATED: 3RD SEPTEMBER, 2018**

PC:-

1. This Appeal under Section 83 of the Finance Act read with Section 35G of Central Excise Act, 1944 challenges the order dated 25th October, 2016 passed by Customs, Excise and Service Tax Appellate Tribunal.
2. Our attention is invited to circular / instruction dated 11 July, 2018 issued by the Central Board of Indirect Taxes and Customs directing the Revenue not to file Appeals to the High Court where the tax effect is less than Rs.50 lakhs. It also directs its officers to withdraw the pending appeals where the tax effect is less than Rs.50 lakhs.

3. Mr. Bangur, the learned counsel appearing in support of the Appeal on instructions from Manish Thapliyal, Joint Commissioner (Legal) CGST & CX, Belapur Commissionerate seeks to withdraw this Appeal. This is on account of tax effect being less of Rs.50,00,000/- as provided in CBIC circular dated 11th July, 2018.
4. Hence, the Appeal is dismissed as withdrawn. Pending Notice of Motion is also dismissed as infructuous.
5. Refund of Court Fees, as per Rules.

(RIYAZ I. CHAGLA J.)

(M.S.SANKLECHA, J.)