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

CENTRAL EXCISE APPEAL NO. 30 OF 2017

The Commissioner of Service Tax … Appellant
Versus
M/s. Bharti Airtel Ltd. …Respondent

Mr. M. Dwivedi, with Mr. J.B. Mishra, for the Appellant.
Mr. Prakash Shah with Mr. Jas Sanghavi, I/b PDS Legal for the Respondent.

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

PC:-

1. This Appeal under Section 85 of the Finance Act read with Section 35G of Central Excise Act, 1944 challenges the order dated 24th September, 2015 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. Dwivedi, the learned counsel appearing in support of the Appeal on instructions from Mr. Sandeep Puri, Commissioner, CGST, Mumbai West 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 Hence, the Appeal is dismissed as withdrawn. Refund of Court Fees, as per Rules.

(RIYAZ I. CHAGLA J.) **(M.S.SANKLECHA, J.)**