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

CENRAL EXCISE APPEAL NO. 52 OF 2017

The Commissioner of Service Tax, - IV ... Appellant
Mumbai Commissionerate

Versus

M/s. Sun Area Real Estate Pvt. Ltd. ...Respondent

Mr. Pradeep S. Jetly, with Jitendra Mishra for the Appellant.
Ms. Padmavati Patil, for the Respondent.

**CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.**
DATED: 21ST AUGUST, 2018

PC:-

1. This Appeal under Section 83 of the Finance Act, 1994 (Act) read with Section 35G of Central Excise Act, 1944 challenges the order dated 16th April, 2015 passed by Customs, Excise and Service Tax Appellate Tribunal.

2. 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.

3. In the above view, Mr. Jetly, learned counsel appearing in support of the appeal, on instructions of Mr. Sandeep Puri,

Jitendra
Shankar
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Commissioner, CGST, Mumbai West seeks to withdraw the appeal.

4. Accordingly, the appeal is dismissed as withdrawn.
5. Refund of Court Fees as per Rules.

(RIYAZ I. CHAGLA J.)

(M.S.SANKLECHA, J.)