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

**CENTRAL EXCISE APPEAL NO. 153 OF 2017
WITH
CENTRAL EXCISE APPEAL NO. 155 OF 2017**

The Commissioner of CGST, Mumbai West ... Appellant
Versus
M/s. Toyota Lakozy Auto Pvt. Ltd. ...Respondent

Mr. Swapnil Bangur, for the Appellant.

**CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.
DATED: 10TH OCTOBER, 2018**

PC:-

1. These Appeals under Section 35G of Central Excise Act, 1944 challenges the order dated 17th November, 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 Mr. Sandeep Puri, Commissioner, CGST Mumbai West seeks to withdraw these Appeals. In support

of this he tenders two pursis both dated 5th October, 2018 filed by the Commissioner seeking to withdraw these Appeals in view of the CBIC circular dated 11th July, 2018. The pursis are taken on record and marked 'A' for identification.

4. Hence, both these Appeals are dismissed as withdrawn. Refund of Court Fees, as per Rules.

(RIYAZ I. CHAGLA J.)

(M.S.SANKLECHA, J.)