

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

NOTICE OF MOTION NO. 468 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 121 OF 2015
WITH
CENTRAL EXCISE APPEAL (L) NO. 121 OF 2015

Commissioner of CGST and Central
Excise, Daman Commissionerate .. Applicant

In the matter between
Commissioner of CGST and Central
Excise, Daman Commissionerate .. Appellant

v/s.
Shri. Iqbal R. Hingora
Director of M/s. Hingora Industries Ltd. .. Respondents

Mr. M. Dwivedi for the applicant / orig. appellant
Mr. Prabhakar Jadhav for the respondent

**CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, J.J.
DATED : 27th SEPTEMBER, 2018.**

P.C.

1. This motion seeks condonation of 840 days delay in taking out this application for setting aside the order dated 10th December, 2015 passed by the Prothonotary and Senior Master. The order dated 10th December, 2015 rejected the applicant's appeal for failure to remove office objections in terms of Rule 986 of the Bombay High Court (Original Side) Rules.

2. Mr. Dwivedi, learned Counsel appearing in support of the motion, on instructions, seeks to withdraw this motion as well as the

accompanying appeal filed from the order dated 1st December, 2014 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

3. This for the reason that the tax effect involved in the appeal in which this motion is taken out, is less than Rs.50 lakhs and covered by instructions / circular dated 11th July, 2018 issued by the Central Board of Indirect Tax and Customs. The above instructions / Circular directs the Revenue not to file fresh appeals and also withdraw the pending appeals where the tax effect is less than Rs.50 lakhs.

4. Mr. Dwivedi, on instructions of Mr. Sushant Kumar, Additional Commissioner (Legal) CGST & CE, Daman Commissionerate in view of the above instructions / circular, seeks to withdraw this motion as well as the accompanying appeal.

5. Motion is dismissed as withdrawn.

6. In view of the dismissal of the motion, the appeal also dismissed as infructuous.

(RIYAZ I. CHAGLA, J.)

(M.S. SANKLECHA, J.)