

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

CENTRAL EXCISE APPEAL NO. 189 OF 2018

The Commissioner of CGST & Central Excise, Belapur	.. Appellant
Vs.	
Desmo Exports Ltd.	.. Respondent

**WITH
CENTRAL EXCISE APPEAL NO. 190 OF 2018**

The Commissioner of CGST & Central Excise, Belapur	.. Appellant
Vs.	
Dilip Kumar Jindal, Director of M/s. Desmo Exports Ltd.	.. Respondent

Mr. Pradeep S. Jetly a/w Mr. J.B. Mishra for the appellant
None for the respondent

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.**

DATED : 7th DECEMBER, 2018.

P.C.

1. These appeals under Section 35G of the Central Excise Act, 1944 challenge the common order dated 30th November, 2017 passed by the Customs, Excise and Service Tax Appellate Tribunal (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. Manish Thapliyal, Joint Commissioner (Legal) CGST & CX, Belapur seeks to withdraw the appeals.

4. Accordingly, both the appeals are dismissed as withdrawn.

5. Refund of Court Fees as per Rules.

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)