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

CENTRAL EXCISE APPEAL NO. 18 OF 2017

The Commissioner of Central Excise Belapur Commissionerate … Appellant

Versus

M/s. Panam Engineers …Respondent

Mr. M. Dwivedi, I/b Nikhil Wadikar for the Appellant.

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

PC:-

1. This Appeal under Section 83 of the Finance Act read with Section 35G of Central Excise Act, 1944 challenges the order dated 5th February, 2016 passed by Customs, Excise and Service Tax Appellate Tribunal. This Appeal was admitted on 16th April, 2018.

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 Manish Thapliyal, Joint Commissioner

(Legal) CGST & CX, Belapur Commissionerate 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 Hence, the Appeal is dismissed as withdrawn.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.)**