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

CENTRAL EXCISE APPEAL (L) NO. 151 OF 2017
WITH
NOTICE OF MOTION NO. 443 OF 2018

The Principal Commissioner of Central Excise … Appellant
Belapur Commissionerate
Versus
Pfizer Ltd. …Respondent

Mr. Sham Walve, 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 11th April, 2017 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. Walve, 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 Hence, the Appeal is dismissed as withdrawn. Pending Notice of Motion is also dismissed as infructuous.

5. Refund of Court Fees, as per Rules.

(RIYAZ I. CHAGLA J.) **(M.S.SANKLECHA, J.)**