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

CENTRAL EXCISE APPEAL NO. 181 OF 2016

The Commissioner of Central Excise, Customs & Service Tax, Daman … Appellant

Versus

Shri Haresh Chand Goyal …Respondent

Mr. Swapnil Bangur, for the Appellant.

CORAM: M.S.SANKLECHA & RIYAZ I. CHAGLA, JJ.

DATED: 3RD OCTOBER, 2018

PC:-

1. This Appeal under Section 35G of Central Excise Act, 1944 challenges the order dated 24th November, 2011 passed by Customs, Excise and Service Tax Appellate Tribunal. This Appeal was admitted on 11th January, 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. Bangur, the learned counsel appearing in support of the Appeal on instructions from Mr. Sushant Kumar, Additional

Commissioner (Legal) CGST & Central Excise Daman 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 Hence, the Appeal is dismissed as withdrawn.

5. Refund of Court Fees, as per Rules.

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