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

**CENTRAL EXCISE APPEAL NO. 140 OF 2017**

The Commissioner of Service Tax -I, Mumbai ... Appellant  
Commissionerate  
*Versus*  
AMP Capital Advisors (I) Pvt. Ltd. ...Respondent

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Ms. P.S. Cardozo, for the Appellant.

**CORAM: M.S.SANKLECHA &  
RIYAZ I. CHAGLA, JJ.**  
**DATED: 17TH SEPTEMBER, 2018**

**PC:-**

1. This Appeal under Section 35G of Central Excise Act, 1944 challenges the order dated 16th April, 2015 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. Ms. Cardozo, the learned counsel appearing in support of the Appeal on instructions from Mr. Shyam Raj Prasad, Commissioner, CGST & C.Ex., Mumbai South Commissionerate seeks to withdraw this Appeal. In support of this she tenders a

pursis dated 17th September, 2018 filed by the Commissioner seeking to withdraw the Appeal in view of the CBIC circular dated 11th July, 2018. The pursis is taken on record and marked 'A' for identification.

4. Hence, the Appeal is dismissed as withdrawn. Refund of Court Fees, as per Rules.

**( RIYAZ I. CHAGLA J. )**

**(M.S.SANKLECHA, J.)**