

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

CEA.NO.39 OF 2012

**JUDGMENT:** {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Sri Swaroop Oorilla, learned Senior Standing Counsel for Central Excise and Customs and Service Tax, submits that, since this appeal is below the monetary limit of Rs.50,00,000/-, the appellant does not wish to prosecute the appeal in the light of the Circular instructions issued by the Central Board of Indirect Taxes & Customs dated 11.07.2018.

The appeal is, accordingly, dismissed as withdrawn. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.



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**(RAMESH RANGANATHAN, J)**

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**(KONGARA VIJAYA LAKSHMI, J)**

12<sup>th</sup> September 2018  
RRB