

CEA No.11 of 2016

{1}

IN THE HIGH COURT OF PUNJAB & HARYANA  
AT CHANDIGARH

CEA No.11 of 2016 (O&M)  
Date of decision:06.10.2018

Commissioner of Central Excise and Service Tax, Rohtak  
... Appellant

Vs.

Ridhi Sidhi Alloys Pvt. Ltd. ... Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL  
HON'BLE MR. JUSTICE AMIT RAWAL**

Present:- Mr. Sharan Sethi, Advocate  
for the appellant.

None for the respondent.

**Rajesh Bindal, J.**

This is an appeal against the order dated 30.04.2015 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') in Appeal No.E/52569/2014 (Annexure A-4).

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹26,68,741/-. In terms of the Instructions issued by the Central Board of Indirect Taxes & Customs dated 11.07.2018, the monetary limit fixed for filing appeals in the High Court stands raised to ₹50 lakhs, which is applicable even in pending cases.

As the amount of tax involved in the present appeal is less than ₹50 lakhs, the same may be permitted to be withdrawn.

Ordered accordingly.

However, it is made clear that withdrawal of the present appeal will not be taken as upholding the order passed by the Tribunal. The legal issues raised therein are left open to be considered in an appropriate case.

(Rajesh Bindal)  
Judge

(Amit Rawal)  
Judge

06.10.2018  
savita

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|---------------------------|--------|
| Whether Speaking/Reasoned | Yes/No |
| Whether Reportable        | Yes/No |