IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA-11-2018 (O&M)
Date of decision:- 03.04.2018

Chief Commissioner of Central Excise and Service Tax, Faridabad-1, New CGO Complex, N.H.-IV, Faridabad.

...Appellant

Versus

M/s DPI Components Pvt. Ltd.

...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present:- Mr. Tajender K. Joshi, Advocate,
for the appellant.

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S.J. VAZIFDAR, C.J. (ORAL)

CM-3267-CII-2018 (for condonation of delay in re-filing)

For the reasons mentioned in the application, the delay of 212 days in re-filing the appeal is condoned.

The application is accordingly disposed of.

CM-3268-CII-2018 (for exemption)

The application is allowed subject to all just exceptions.

CM-3269-CII-2018 (for condonation of delay in filing)

For the reasons mentioned in the application, the delay of 173 days in filing the appeal is condoned.

The application is accordingly disposed of.

CEA-11-2018

Mr. Joshi, the learned counsel appearing on behalf of the appellant, states that the tax effect in this appeal is less than ₹ 20 lacs.

2. In view of the circulars, the appeal is dismissed only on the ground that the tax effect is less than ₹ 20 lacs. Needless to add that all the questions raised are kept open.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

03.04.2018
Amodh

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No