

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CUSAP No. 16 of 2016 (O&M)

Date of decision: 6.9.2018

Commissioner of Customs

.. Appellant

VS

M/s VRA Cotton Mills Private Limited

.. Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal**

Present Mr. Amit Goyal, Advocate, for the appellant.
Mr. Jagmohan Bansal, Advocate, for the respondent.

Rajesh Bindal, J.

This is an appeal against the order 22.9.2015 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') in Appeal No. C/52646/2015-CU(SM).

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 16,14,799/-. In terms of the Instructions issued by the Central Board of Excise & Customs dated 30.12.2016, the monetary limit fixed for filing appeals in the High Court stands raised to ₹ 20 lakhs, which is applicable even in pending cases, he may be permitted to withdraw the present appeal.

As the amount of tax involved in the present appeal is less than ₹ 20 lakhs, the same may be permitted to be withdrawn.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 as the legal issue raised therein is left open to be considered in an appropriate case.

(Rajesh Bindal)
Judge

6.9.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned	Yes/No
Whether Reportable	Yes/No