

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

**CUSAP No.8 of 2017 (O&M)
Date of decision:21.09.2018**

Commissioner of Customs, Custom Commissionerate,
Ludhiana ... Appellant

Vs.

Ramesh Goyal ... Respondent

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

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

Mr. Jagmohan Bansal, Advocate
for the respondent.

Rajesh Bindal, J.

This is an appeal against the order dated 04.04.2016 passed by the Customs, Excise & Services Tax Appellate Tribunal, Chandigarh Bench (for short 'the Tribunal') in Appeal No.C/603/2007.

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹6,00,000/-. In terms of the Instructions issued by the Central Board of Excise & Customs dated 11.07.2018, 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As the amount of tax involved in the present appeal is less than ₹20 lakhs, the same is permitted to be withdrawn.

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

21.09.2018
savita

Whether Speaking/Reasoned	Yes/No
Whether Reportable	Yes/No