IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

STA No.2 of 2017 (O&M)
Decided on : 29.05.2018

Commissioner of Service Tax Delhi-IV

. . . Appellant(s)

Versus

M/s Nikon India Pvt. Ltd.

. . . Respondent(s)

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL,
ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

PRESENT: Mr. Sourabh Goel, Sr. Standing Counsel
for the appellant(s)-revenue.

Mr. Puneet Agrawal, Advocate and
Mr. Sourabh Kapoor, Advocate
for the respondent(s)-assessee.

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AJAY KUMAR MITTAL, A.C.J. (Oral)

Learned counsel for the appellant-revenue has produced a copy of the communication dated 28th May, 2018, addressed to him by the Assistant Commissioner (Law), O/o the Principal Commissioner, Central Tax, GST, Gurugram, wherein, it has been intimated that the revenue involved in the present case is below the threshold limited prescribed by the law for filing an appeal in the Hon'ble High Courts, and with the deletion of clause 'c' of Para3 of the instruction dated 04.04.2018, the case may be withdrawn from the Hon'ble High Court.

2. In view of above, learned counsel for the appellant-revenue states that he may be allowed to withdraw the present appeal. Learned counsel for the respondent pleads no objection.

3. Dismissed as withdrawn. It is, however, clarified that withdrawal of the appeal by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

(TEJINDER SINGH DHINDSA)
JUDGE

May 29, 2018
J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*