IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

STA No.16 of 2018 (O&M)
Date of decision:04.10.2018

Commissioner of Goods and Service Tax, Gurugram
... Appellant

Vs.

M/s Amira Foods (India) Limited ... Respondent

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

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

Rajesh Bindal, J.

This is an appeal against the order dated 27.03.2017 passed by the Customs, Excise & Services Tax Appellate Tribunal, Chandigarh (for short 'the Tribunal') in Appeal No.ST/499/2010.

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹25,76,454/-. 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As the amount of tax involved in the present appeal is less than ₹50 lakhs, the same may be permitted to be withdrawn.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

04.10.2018
savita

Whether Speaking/Reasoned Yes/No

Whether Reportable Yes/No