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

STA No. 2 of 2018 (O&M)

Date of decision: 12.11.2018

Commissioner of Goods and Service Tax .. Appellant

vs

M/s Spice Digital Limited .. Respondent

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Manoj Bajaj

Present Mr. Rajesh Katoch, Advocate for
Mr. Tajender Joshi, Advocate, for the appellant.

Mr. P. K. Sahu, Advocate for
Mr. Manpreet Sawhney, Advocate, for the respondent.

Rajesh Bindal, J.

This is an appeal against the order dated 11.4.2017 passed by the Customs, Excise & Service Tax Appellate Tribunal, Chandigarh Bench, Chandigarh (for short 'the Tribunal') in Appeal No. ST/3976/2012.

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 44,32,840/-. In terms of the instructions issued by the Central Board of Indirect Taxes & Customs dated 11.7.2018, the monetary limit fixed for filing appeals in the High Court stands raised to ₹ 50 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As the amount of tax involved in the present appeal is less than ₹ 50 lakhs, the same is permitted to be withdrawn.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

12.11.2018 (Manoj Bajaj)
vs Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No