IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

STA No. 7 of 2018 (O&M)

Date of decision: 18.9.2018

Commissioner of Central Excise & Service Tax,
Chandigarh-II .. Appellant

vs

S. S. Service Providers .. Respondent

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

Present Mr. Sourabh Goel, Advocate, for the appellant.

Rajesh Bindal, J.

This is an appeal against the order dated 8.7.2016 passed by the Customs, Excise & Service Tax Appellate Tribunal, Chandigarh (for short 'the Tribunal') passed in Appeal No. 60949/2016-SM (BR).

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 27,89,737/-. 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As the amount of tax involved in the present appeal is less than ₹ 50 lakhs, the same is permitted to be withdrawn.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

18.9.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No