

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

**CM-25077-CII-2018 in/and
CEA-39-2018 (O&M)
Decided on : 20.02.2019**

The Commissioner,
Goods and Service Tax Commissionerate, Ludhiana

... Appellant(s)

Versus

M/s Banta Singh Kartar Singh Iron & Steel Rolling Mills
Mandi Gobindgarh, Punjab

... Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

PRESENT: Mr. Sunish Bindlish, Sr. Standing Counsel
for the applicant-appellant(s).

AJAY KUMAR MITTAL, J. (Oral)

CM-25077-CII-2018

This is an application under Section 151 of CPC, seeking withdrawal of the present appeal.

Learned counsel for the applicant-appellant submitted that the tax effect involved in the present case is ₹ 46,66,761/-, therefore, the present appeal may be dismissed as withdrawn in view of the instructions issued by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs (Judicial Cell), dated 11th July, 2018, whereby, the monetary limit has been fixed for filing the appeals in the High Courts at ₹50,00,000/-. In Para No.3 of the aforesaid instructions, it has also been stated that wherever, monetary limit is less, the appeal shall be withdrawn and the said instruction is applicable to all the pending appeals in the High Courts. However, learned counsel prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

After hearing learned counsel for the applicant-appellant and perusing

the averments made in the application, which is supported by an affidavit, the

Civil Miscellaneous Application is hereby allowed and applicant-appellant is permitted to withdraw the present appeal.

CM stands disposed of.

CEA-39-2018 (O&M)

In view of the order of even date passed in CM-25077-CII-2018, the present appeal stands dismissed as withdrawn. However, liberty is granted to the revenue to move an application for revival of the main appeal, in case something survives therein.

2. 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)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

February 20, 2019

J.Ram

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