

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CEA-45-2019 (O&M)

Date of Decision: 24.5.2019

Commissioner of Central Goods and Service Tax (Earlier known as
Commissioner of Central Excise and Service Tax), Faridabad

...Appellant.

Versus

P.S. Chauhan, Manager Taxation, M/s Asian Colour Coated Ispat Ltd.,
Rewari

...Respondent.

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

PRESENT: Mr. Arun Sharma, Advocate for
Mr. Tajender K. Joshi, Sr. Standing Counsel for the appellant.

AJAY KUMAR MITTAL, J.

1. Delay of 417 days' in re-filing the appeal is condoned.
2. Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 2,00,000/-, he may be allowed to withdraw the present appeal in view of Notification No.390/Misc./116/2017-JC dated 11.7.2018, issued by the Central Board of Indirect Taxes and Customs, New Delhi. However, he has prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.
3. Dismissed as withdrawn with liberty as prayed for. 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**

May 24, 2019
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**(MANJARI NEHRU KAUL)
JUDGE**