

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

STA-14-2019 (O&M)

Date of Decision: 24.5.2019

Commissioner of Central GST, Gurugram Commissionerate, Gurugram
...Appellant.

Versus

M/s Torus Business Solutions Pvt. Ltd., Gurugram
...Respondent.

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

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

AJAY KUMAR MITTAL, J.

1. Delay of 258 days' in re-filing the appeal is condoned.
2. Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 14,99,931/-, 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 Dismissed as withdrawn with liberty as prayed for.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
gbs

**(MANJARI NEHRU KAUL)
JUDGE**

**Whether Speaking/Reasoned
Whether Reportable**

**Yes/No
Yes/No**