

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CUSAP-4-2017 (O&M)

Date of Decision: 17.1.2019

Commissioner of Customs

...Appellant.

Versus

Karnail Singh

...Respondent.

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

**PRESENT:** Mr. Anshuman Chopra, Sr. Standing Counsel for the appellant.

Mr. Jagmohan Bansal, Advocate for the respondent.

**AJAY KUMAR MITTAL, J.**

1. Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 8,12,942/-, he may be allowed to withdraw the present appeal in view of Notification No.390/Misc./163/2010-JC/Pt dated 30.12.2016, 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.

2. Dismissed as withdrawn with liberty as prayed for.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**

**January 17, 2019**  
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**(MANJARI NEHRU KAUL)  
JUDGE**