IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CUSAP No. 17 of 2018 (O&M)
Decided on : 01.04.2019

Commissioner of Customs

. . . Appellant(s)

Versus

New Bharat Rice Mills

. . . Respondent(s)

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

PRESENT: Mr. Anshuman Chopra, Advocate
for the appellant(s)-revenue.

None for the respondent(s)-assessee.

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AJAY KUMAR MITTAL, J. (Oral)

The present appeal filed under Section 130 (1) of the Customs Act, 1962, laying the challenge to the order dated 28th June, 2017 (Annexure A-1), passed by the Customs, Excise & Service Tax Appellate Tribunal, Sector 17-C, Chandigarh in Appeal No. C/561/2010.

2. A perusal of the case file shows that the tax effect involved in the present appeal is ₹ 20,00,000/-. Further, 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No.3 of the aforesaid instructions, it has also been stated that wherever, monetary limit is less, the appeal shall be withdrawn and the said instruction is applicable to all the pending appeals in the High Courts.

3. In view of the aforesaid, the present appeal is dismissed as withdrawn. It is, however, clarified that dismissal of the appeal 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

April 01, 2019
J.Ram

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