

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

**Customs Appeal No. 68 of 2018 (O&M)
Date of Decision: 26.9.2019**

Commissioner of Customs, Ludhiana

.....Appellant

Vs.

M/s Wire Concepts, Ludhiana

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE HARNARESH SINGH GILL**

Present: Mr. Puneet Pali, Advocate
for the appellant.

AJAY TEWARI, J. (ORAL)

CM-26254-CII-2018

This is an application for condonation of delay of 70 days in re-filing the present appeal.

For the reasons stated in the application, the same is allowed.

Delay of 70 days in re-filing the appeal is condoned.

Customs Appeal No. 68 of 2018

1. Learned counsel for the appellant states that since the tax effect involved is less than the monetary limit as prescribed in letter bearing number F.No. 390/Misc./116/2017-JC dated 22.08.2019 issued by the Central Board of Indirect Taxes and customs, he has instructions to withdraw the present appeal. However, he prayed that liberty be granted to the appellant-revenue to file an application for revival of the appeal, in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for.

3. Since the main case has been dismissed, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

September 26, 2019
Gurpreet

(HARNARESH SINGH GILL)
JUDGE

Whether speaking /reasoned : Yes
Whether Reportable : No