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

**STA 17/2016 (O&M)
Date of decision:24.10.2019.**

Commissioner of Central Excise, Ludhiana
.............Appellant.

v.

M/s Dream Weavers Edutrack Pvt.Ltd.
.............Respondent

**Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Lalit Batra**

Present:- Mr.Sharan Sethi,Advocate for the applicant/appellant.

**Jaswant Singh,J.**

Revenue is in appeal under Section 35 G of the Central Excise Act,1944 against Final Order dated 26.10.2015 passed by CESTAT whereby appeal filed by respondent was allowed and service tax amounting to Rs.64,02,216/- plus interest and penalty imposed by Adjudicating Authority vide order dated 26.2.2014 was set aside.

The following substantial question of law have been raised in the present appeal:-

i) Whether the CESTAT is legally correct in holding that “Coaching or training” to prospective insurance agents sponsored various insurance companies is covered under Notification No.33/2011-ST dated 25.4.2011 or negative list of services specified under Section 66D(I)(II) and Section 66D(I)(III) of the Finance Act,1994?.

The appeal stands admitted.

In the meanwhile, CM 20979-CII/2019 has been filed by counsel for the appellant with the prayer to withdraw the appeal. It is stated therein that vide instructions dated 22.8.2019, the Central Board of Indirect Taxes and Customs has prescribed the monetary limits for filing the prosecuting appeals in the Hon'ble High Court at Rs.1 crore and above. It is further stated therein that vide email dated 25.9.2019, counsel has instructions to withdraw the present appeal, since the duty amount involved in the present appeal is Rs.64,02,216/-. The application is supported by an affidavit of the counsel for the appellant.

In view of the above, application is allowed and STA 17/2016 is dismissed as withdrawn.

**(Jaswant Singh)**
**Judge**

**24.10.2019.**
joshi

**(Lalit Batra)**
**Judge**

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| **Whether Speaking/reasoned** | **Yes/No** |
| **Whether Reportable** | **Yes/No** |