IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Service Tax Appeal No. 8028 of 2018 (O&M)
Date of Decision: 26.9.2019

Commissioner of Central Excise & Service Tax, Chandigarh-1

.....Appellant

Vs.

Spice Communication Limited, Mohali

.....Respondent

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

Present: Mr. Sourabh Goel, Senior Standing Counsel
for the appellant.

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AJAY TEWARI, J. (ORAL)

CM-29054-CII-2018

This is an application for condonation of delay of 96 days in re-filing the present appeal.

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

Delay of 96 days in re-filing the appeal is condoned.

STA-8028-2018

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 Dismissed as withdrawn with liberty as prayed for.

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

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

September 26, 2019
Gurpreet

Whether speaking /reasoned : Yes
Whether Reportable : No

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