

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

**CEA No. 10 of 2019 (O&M)
Decided on : 08.05.2019**

Pr. Commissioner of Central Excise & Service Tax,
Faridabad-I

... Appellant(s)

Versus

M/s Imperial Auto Industries Ltd.

... Respondent(s)

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

PRESENT: Mr. Tajender K. Joshi, Sr. Standing Counsel
for the appellant(s).

AJAY KUMAR MITTAL, J. (Oral)

CM No. 1088-CII of 2019

In view of the averments made in the application, which is supported by an affidavit, the delay of 435 days in re-filing the appeal is hereby condoned.

CM stands disposed of.

CEA No. 10 of 2019 (O&M)

Learned counsel for the appellant-revenue states that since the tax effect involved in the present case is ₹ 10,07,530/- and he has instructions to withdraw the present appeal 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No.3 of the aforesaid instructions, it has also been stated that wherever, monetary limit is less, the appeal shall be withdrawn and the said instruction is applicable to all the pending appeals in the High Courts. However, he 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 Dismissed as withdrawn with liberty as prayed for.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

(MANJARI NEHRU KAUL)
JUDGE

May 08, 2019
J.Ram

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