

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

**CEA No. 2 of 2019
Date of decision : 03.12.2019**

M/S KUMA STAINLESS TUBE LIMITED

..... Appellant

versus

COMMISSIONER OF CENTRAL EXCISE, DELHI-III NOW KNOWN
AS COMMISSIONER OF CENTRAL GOODS & SERVICE TAX,
PLOT NO.36-37, SECTOR-32, GURGAON, HARYANA.

..... Respondent

**CORAM : HON'BLE MR.JUSTICE JASWANT SINGH
HON'BLE MRS.JUSTICE SANT PARKASH**

Present : Mr. Deepak Gupta, Advocate for the appellant.

Mr.Sourabh Goel, Advocate for the respondent.

JASWANT SINGH, J. (Oral)

The appellant is engaged in the manufacturing of Stainless Steel Tubes and Pipes in their factory situated at Plot No.27, Sector 2A, I.M.T Manesar, Gurugram. The goods manufactured by them are excisable goods. It transpires that during the course of audit for the year 2008-2009, the appellant had wrongly availed the Cenvat credit amounting to the tune of Rs.5,63,909/- on their own supplementary invoices, which as per the stand of the Revenue is not permitted under Rule 9 of the Cenvat Credit Rule, 2004.

2. Accordingly, a Show Cause Notice dated 02.02.2010 was issued and the demand was confirmed alongwith interest and penalty amounting to Rs.1 lac vide order dated 09.03.2011 passed by the Adjudicating Authority, Gurugram. The appeal filed by the appellant was

dismissed by the Commissioner (Appeals) vide order dated 03.04.2013, and thereafter the Hon'ble CESTAT also upheld the orders passed by the Authority below vide order dated 09.02.2018 while dismissing the appeal of the appellant, hence the present appeal.

3. At the time of hearing, the learned counsel for the appellant placed on record affidavit dated 30.11.2019 of one Sh.Chand Singh, Authorised Signatory on behalf of the appellant-private company filed in Court today, whereby it is revealed that the appellant has availed the benefits under the Amnesty Scheme, 2019 and upon acceptance of his application, the appellant wishes to withdraw the present appeal.

4. Counsel for the respondent does not oppose the aforesaid prayer made on behalf of the appellant.

Dismissed as withdrawn.

(JASWANT SINGH)
JUDGE

(SANT PARKASH)
JUDGE

03.12.2019
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Whether speaking/reasoned	Yes/No
Whether Reportable :	Yes/No