IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

212-A | **CM-2097-98-CII-2019 in/and CEA-14-2019 (O&M)**
Date of Decision : 11.2.2020

Commissioner of Central Goods and Services Tax ...... Appellant

Versus

Sh. Baldev Singh ...... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN

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Present : Mr. T.K.Joshi, Sr. Standing counsel for the appellant.

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AJAY TEWARI, J. (Oral)

CM-2097-CII-2019

This is an application for condonation of delay of 344 days delay in re-filing the appeal.

For the reasons recorded in the application, the same is allowed and delay of 344 days in re-filing the appeal is condoned.

CM-2098-CII-2019

This is an application for condonation of delay of 79 days delay in filing the appeal.

For the reasons recorded in the application, the same is allowed and delay of 79 days in filing the appeal is condoned.

CEA-14-2019

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.

Dismissed as withdrawn.

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

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

11.2.2020
anuradha

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No