

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-13564-65-CII-2019 in/and
CEA-63-2019
Date of Decision : 20.1.2020

The Principal Commissioner, Central Goods & Services Tax
Commissionerate, Ludhiana

..... Appellant

Versus

M/s. Cannon Industries Pvt Ltd.

..... Respondent

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

Present : Mr. Anshuman Chopra, Standing counsel
for the applicant-appellant.

AJAY TEWARI, J. (Oral)

CM-13564-CII-2019

This is an application for condonation of delay of 57 days in
re-filing the appeal.

For the reasons recorded in the application, the same is
allowed and delay of 57 days in re-filing the appeal is condoned.

CEA-63-2019

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. 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.

Dismissed as withdrawn with liberty as prayed for.

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

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

**20.1.2020
anuradha**

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