

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-13566-67-CII-2019 in/and
CEA-64-2019
Date of Decision : 20.1.2020

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

..... Appellant

Versus

M/s. Saraswati Textiles

..... 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-13566-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-64-2019

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
(Judicial), the petition is dismissed However, liberty is granted to the
appellant-revenue to file an application for revival of the appeal, in case

something survives therein.

Dismissed with aforesaid liberty.

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