IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-20052-CII-2019 in/and
CEA-93-2019 (O&M)
Date of Decision : 23.1.2020

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

...... Appellant

Versus

Sham Udyog Limited ...... Respondent

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

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

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AJAY TEWARI, J. (Oral)
CM-20052-CII-2019

This is an application for condonation of delay of 107 days in re-filing the appeal.

For the reasons recorded in the application, the same is allowed and delay of 107 days in re-filing the appeal is condoned.

CEA-93-2019

1. 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.

2. Dismissed with aforesaid liberty.

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

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

23.1.2020
anuradha

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