

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

**CEA-1-2020(O&M)
Date of decision : 16.01.2020**

**PRINCIPAL COMMISSIONER, CGST COMMISSIONERATE,
CHANDIGARH**

..... APPELLANT

VERSUS

BHARAT SANCHAR NIGAM LIMITED

..... RESPONDENT

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

Present :- Mr. Ram Pal Kohle, Advocate for
Mr.Tajender K. Joshi, Advocate
for the appellant.

AJAY TEWARI, J. (Oral)

1. 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.
2. Dismissed as withdrawn with liberty as prayed for.
3. Since the main case has been dismissed, the pending application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

16th January, 2020
shabha

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