

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

**CEA No.85 of 2019 (O&M)
Date of Decision : 02.03.2020**

Commissioner of Central Goods & Service Tax Appellant

versus

Liberty Shoes Ltd. Respondent

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

Present : Mr. T.K.Joshi, Advocate for the appellant.

AJAY TEWARI, J. (Oral)

1 It seems that the tax effect involved is less than the monetary
limit as prescribed in Circular *F.No.390/Misc/116/2017-JC, Ministry of
Finance, Department of Revenue, Central Board of Indirect Taxes &
Customs (Judicial Cell) dated 22.08.2019.*

2 Counsel for the appellant states that he has no instructions.

3 Accordingly, the present petition stands dismissed.
However, liberty be granted to the appellant-revenue to file an application
for revival of the appeal, in case something survives therein.

4 Since the main case has been dismissed, the pending C.M.
Application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

02.03.2020

pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No