

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

CEA No. 92 of 2019 (O&M)

Date of Decision: 24.02.2020.

Commissioner of CGST, Gurugram

.....Appellant

Versus

M/s Automax, Gurgaon

.....Respondent

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

Present: Mr. Anshuman Chopra, Advocate,
Senior Standing counsel
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 Dismissed as withdrawn with liberty as prayed for.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 Since the main case has been dismissed as withdrawn, the pending application, alongwith condonation of delay in filing and re-filing the present appeal, if any, also stands dismissed as withdrawn.

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

24.02.2020
reema

Whether speaking/reasoned:	Yes
Whether Reportable:	No