

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 98 OF 2016

Pawankumar B. Agarwal .. Appellant
Versus
Commissioner of Central Excise .. Respondent

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- Mr. Jas Singhvi i/by PDS Legal for the Appellant.
 - Mr. Sham Walve h/f. Raju Thakkar for the Respondent.
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CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.

DATE : JANUARY 28, 2021.

P.C.:

Heard Mr. Jas Singhvi, learned counsel for the appellant and Mr. Sham Walve, learned standing counsel, revenue holding for Mr. Raju Thakkar, learned counsel for the respondent.

2. This is an appeal under section 35G of the Central Excise Act, 1944 against the order dated 11.03.2015 passed by the Customs Excise and Service Tax Appellate Tribunal, West Zonal Bench, Mumbai in Appeal No. E/736/08-MUM.

3. The appeal was admitted by this Court on 21.12.2017 on the substantial question of law framed in the said order.

4. Today, the appeal is before us on a *praecipe* filed by learned counsel for the appellant.

5. It is submitted that Parliament has enacted Finance (No.2) Act, 2019 providing for the scheme of *Sabka Vishwas* (Legacy Dispute Resolution) Scheme, 2019 (briefly 'the scheme' hereinafter) for settlement of central excise and service tax disputes which have since been subsumed under the goods and services tax (GST). In terms of the scheme appellant has submitted declaration which has been accepted by the designated committee. As is the requirement in terms of the said scheme, appellant has to withdraw the appeal. Hence prayer has been made for withdrawal of the appeal.

6. Learned counsel for the respondent has no objection to the prayer made for withdrawal of the appeal.

7. Accordingly, we allow the appeal to be withdrawn.

8. Appeal is disposed of as withdrawn.

9. Refund as per Rules.

[MILIND N. JADHAV, J.]

[UJJAL BHUYAN, J.]