

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

CENTRAL EXCISE APPEAL NO.140 OF 2009

The Commissioner of Central Excise, Mumbai-V .. Appellant

Vs.

National Leather Mfg. Co., Mumbai .. Respondent

Mr. Swapnil Bangur, with Mr. Satyaprakash Sharma, for the Appellant.

None for the Respondent.

**CORAM : DHIRAJ SINGH THAKUR &
VALMIKI SA MENEZES, J.J.**

DATE : 9TH NOVEMBER, 2022.

P.C. :

1. The demand in the present Appeal is to the tune of Rs.32,43,758/-, which is less than the threshold limit of Rs.1 crore prescribed by the Central Board of Indirect Taxes & Customs (Judicial Cell), Department of Revenue, Ministry of Finance, New Delhi vide "Instruction" dated 22nd August 2019 (F.No.390/Misc/116/2017-JC), which envisages withdrawal of such Appeals which are below the limit prescribed.

2. Be that as it may, the Appeal is disposed of in terms of the aforementioned "Instruction" (F.No.390/Misc/116/2017-JC), dated 22nd August 2019, issued by Central Board of Indirect Taxes & Customs (Judicial Cell).

3. However, we observe that in case the Revenue finds for some reason that this Appeal was not supposed to have been withdrawn in the light of the aforesaid “Instruction” dated 22nd August 2019, it would be open to the Revenue to file an application seeking restoration of this Appeal, to be decided on its own merits.

[VALMIKI SA MENEZES, J.]

[DHIRAJ SINGH THAKUR, J.]