JPP

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

CENTRAL EXCISE APPEAL NO. 93 OF 2010

The Commissioner of Central
Excise and Customs, Nasik … Appellant

V/s.

M/s. R.K. Patel Tobacco Trading Co.,
Amalner, District : Jalgaon ... Respondent

Mr. Jitendra B. Mishra with Mr. Dhananjay Deshmukh for the Appellant
Ms. Kiran Doiphode i/b. Doiphode & Co. for the Respondent

CORAM : NITIN JAMDAR & ABHAY AHUJA, JJ.

DATE : 30 JANUARY 2023

P.C. **:-**

The Appeal is circulated by the Respondent. The learned Counsel for the Respondent has demonstrated that the tax effect is Rs.9,54,628/-.

2. As per the Circular dated 22 August 2019 issued by the Central Board of Indirect Taxes and Customs, the monetary limit for filing and prosecuting the appeals arising from the Central Excise

and Customs in the High Court is Rs. One Crore. The learned Counsel for the Appellant has no instructions. The Appeal is accordingly disposed of.

3. In case the Appellant comes to the conclusion that the Appeal is not covered by the Circular dated 22 August 2019, then it is open to the Appellant to file a praecipe for restoration of the Appeal giving reasons in the Registry within a period of three months from today, upon which the Appeal will stand restored.

ABHAY AHUJA, J. ***NITIN JAMDAR, J.***