

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

215

CEA-32-2012 (O&M)

Date of decision: 13.02.2023

**COMMISSIONER CENTRAL EXCISE COMMISSIONERATE DELHI-
III GURGAON**

.... Appellant

Versus

**M/S AGGARWAL METAL WORKS (P) LTD. JHAJJAR ROAD
REWARI**

.... Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : None for the appellant.

Mr. Kapil Chawla, Advocate for

Mr. Deepak Gupta, Advocate for the respondent.

RITU BAHRI, J. (oral)

CM-14720-CII-2022

This application has been rendered infructuous as the main case
has already been listed today.

Disposed of .

CM-14972-CII-2022

This application is allowed and Instructions vide
F. No.390/Misc/116/2017-JC dated 22.08.2019 is taken on record as Annexure
A-1.

Main case

As per the instructions (Annexure A-1) dated 22.08.2019, the tax
rate, if pending before the High Court is lower than one crore, the appeal shall
be withdrawn by the Department.

In the present case, the cenvat credit involved is Rs.62,92,448/-,
which is much below than the monetary limit prescribed by the Central Board

of Indirect Taxes and Customs vide F. No.390/Misc/116/2017-JC dated 22.08.2019 (Annexure A-1).

In view of above, this writ petition is disposed of with liberty to the appellant to get it revive, if anything survives, within three months.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

13.02.2023
Jyoti-IV

Whether speaking/reasoned:	Yes/No.
Whether reportable :	Yes/No