

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

228-1

CEA-4-2016 (O&M)
Date of decision: 12.07.2023

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX,
COMMISSIONERATE, LUDHIANA

.... Appellant

Versus

BALDEV SINGH DIRECTOR OF M/S DAVINDER SANDHU IMPEX LTD.

.... Respondent

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

Present: Mr. T.K.Joshi, Sr. Standing Counsel, Advocate
for the appellant.

Mr. Amrinder Singh, Advocate for the respondent.

RITU BAHRI, J. (oral)

In view of the CBDT circular issued by the Govt. of India in 2019, learned counsel for the appellant seeks permission to withdraw the present appeal as the tax effect is on lower side i.e. less than one crore.

Since the amount is below than one crore, the present appealant is being allowed to withdraw keeping the option open for the revenue, if it falls in any exception.

Pending application, if any, also stands disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

12.07.2023
Jyoti-IV

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