

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

214

CUSAP-19-2013 (O&M)
Date of decision:-05.10.2023

COMMISSIONER OF CENTRAL EXCISE, GURGAON

.... Appellant

VS

LALIT MOHAN PROP. OF M/S LSM EXPORT, 6554/7, G
MARKET, KHARI BAOLI, DELHI

...Respondent

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

Present: None for the parties.

Ritu Bahri, J. (Oral)

In view of the CBDT circular No.17 of 2019 dated
08.08.2019, the present appeal is not maintainable as the tax effect is
on the lower side i.e. less than Rs.1 crore.

Keeping in view above, the present appeal is dismissed with
liberty to the appellant to revive it, if any cause of action survives.

Pending application, if any, also stands disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

05.10.2023
pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No