137+222 (2)

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-14322-CII-2024 in/and
CEA-13-2019 (O&M)
Date of Decision: 15.10.2024

Principal Commissioner of Central Excise and Service Tax, Ludhiana

…Appellant

Vs.

M/s Davinder Exports …Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE ALOK JAIN

Present: Mr. Vinay Kumar, Advocate for
Mr. Sunish Bindlish, Sr. Standing Counsel for the appellant.

Mr. Amrinder Singh, Advocate for the respondent.

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SANJEEV PRAKASH SHARMA, J.(Oral)

CM-14322-CII-2024

1. Application for placing on record documents is allowed. Circular dated 06.08.2024, is taken on record, subject to all just exceptions.

CEA-13-2016 (O&M)

2. Learned counsel for the appellant prays to withdraw the appeal in view of circular issued by the Central Board of Indirect Taxes and Customs, Government of India dated 06.08.2024, whereby in exercise of powers under Section 35R of the Central Excise Act, 1944 made applicable to the Service Tax vide Section 83 of the Finance Act, 1994, the Central Board of Indirect Taxes and Customs has fixed the minimum monetary limits of Rs.2 Crore for High Courts for the purpose of filing of appeals against the order of the CESTAT.

3. Taking into consideration the above scircular dated 06.08.2024, which is applicable to pending cases also, we allow the present appeal to be withdrawn.

4. Dismissed as withdrawn.

5. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(ALOK JAIN)
JUDGE

15.10.2024
rajesh

1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No