

**104/A IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CEA-14-2021(O&M)
Date of Decision:15.07.2022**

**THE COMMISSIONER, CENTRAL GOODS
AND SERVICES TAX COMMISSIONERATE,
LUDHIANA**

.....APPELLANT

VERSUS

M/S BEDI STEEL PVT. LTD.

.....RESPONDENT

**CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN**

**Present: Mr. Anshuman Chopra, Senior Standing Counsel
for the appellant.**

TEJINDER SINGH DHINDSA, J. (ORAL)

Mr. Anshuman Chopra, learned Senior Standing Counsel for the appellant at the very outset makes a statement that he has instructions not to pursue the instant appeal as the tax involved is below the monetary limit fixed by the board for the purposes of filing an appeal before the High Court.

As per statement made by counsel, appeal is disposed of as not pressed.

Pending application(s), if any, shall also stand disposed of.

**(TEJINDER SINGH DHINDSA)
JUDGE**

**(PANKAJ JAIN)
JUDGE**

**15.07.2022
sunita**

**Whether speaking/reasoned
Whether Reportable**

**Yes/No
Yes/No**