



218-3

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CEA-27-2021 (O&M)
Date of Decision:05.12.2024

THE PRINCIPAL COMMISSIONER, GOODS & SERVICES TAX
COMMISSIONERATE, LUDHIANAAppellant (s)

V/s.

M/S OASIS ENTERPRISES PVT. LTD.Respondent(s)

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Sunish Bindlish, Senior Standing Counsel, CBIC with
Mr. Sagar Ratusaria, Advocate for the appellant.

Mr. Amandeep Singh, and Mr. Harjit Yadav, Advocates for
Mr. Sudhir Malhotra, Advocate for the respondent.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the appellant prays to withdraw the appeal in view of circular issued by the Central Board of Direct Taxes, 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 ₹2 Crore for High Courts for the purpose of filing of appeals against the order of the CESTAT.
2. Taking into consideration the circular dated 06.08.2024, which is applicable to pending cases also, we allow the present appeal to be withdrawn.
3. Dismissed as withdrawn.
4. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 5, 2024
Ess Kay