

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-5015-2012 (O&M)
Date of Decision: 12.02.2024

**COMMISSIONER OF CENTRAL EXCISE, CENTRAL EXCISE
COMMISSIONERATE, F-BLOCK, RISHI NAGAR, LUDHIANA,
PUNJAB**

.....Petitioner

V/s.

**M/s. BRAUN TEXTILE PROCESSOR 851, INDUSTRIAL AREA-A,
LUDHIANA, PUNJAB THROUGH ITS MANAGING DIRECTOR.**

.....Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sourabh Goel, Advocate and
Ms. Shivani Sahni, Advocate for the petitioner.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner has invited our attention to the amount claimed in this Writ Petition being ₹66,33,715/- whereas the exemption is up to ₹1,00,00,000/- only in terms of the circular/instructions dated 11.07.2018 issued by the Central Excise and GST Department.
2. Keeping in view the low value of the amount, no purpose would be served by prolonging the proceedings. In view thereof, this Writ Petition stands ***disposed of***. However, the question of law raised in this Writ Petition is kept open for adjudication in the appropriate Court.
3. All pending applications filed in this case shall stand disposed of accordingly.

**[SANJEEV PRAKASH SHARMA]
JUDGE**

February 12, 2024
Ess Kay

**[SUDEEPTI SHARMA]
JUDGE**

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>