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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

<u>CM-18855-CII-2024</u>
<u>in/and CEA-90-2019 (O&M)</u>
Date of Decision: 23.10.2024

COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX (EARLIER KNOWN AS COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX), PANCHKULA

.......Appellant (s)

<u>V/s.</u>

M/S SURYA VIKAS PLYWOOD PRIVATE LIMITED

......Respondent(s)

<u>CORAM:</u> ***<u>HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA</u>***
<u>HON'BLE MR. JUSTICE SANJAY VASHISTH</u>

Present: Mr. Sarthak Gupta, Senior Standing Counsel (Indirect Taxes), for the applicant/appellant.

Mr. Amrinder Singh, Advocate for the respondent.

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<u>SANJEEV PRAKASH SHARMA, J.(Oral)</u>

<u>CM-18855-CII-2024</u>

1. Application is allowed and circular dated 06.08.2024 is taken on record as Annexure P-3.

<u>CEA-90-2019</u>

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 ₹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the circular dated 06.08.2024, which is applicable to pending cases also, we allow the present appeal to be withdrawn.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 Dismissed as withdrawn.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

October 23, 2024
Ess Kay

Whether speaking/reasoned? ***Yes/No***
Whether reportable? ***Yes/No***