

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

2024:PHHC:019994-DB
CUSAP-19-2020 (O&M)
Date of Decision: 13.02.2024

Commissioner of Customs, Ludhiana

. . . . Appellant

Vs.

M/s Adinath Textiles Ltd.

. . . . Respondent

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

Present: Mr. Sourabh Goel, Advocate
Ms. Shivani Sahni, Advocate
Ms. Geetika Sharma, Advocate, for the appellant.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. In terms of the Instructions dated 02.11.2023 issued by CBIC whereby the limit for entertaining appeal before the High Court is Rs.1 Crore and above, the present appeal is held to be not maintainable as the tax liability in the present case is only of Rs.10,00,000/-.
2. However, the set of law shall be examined in appropriate case.
3. Appeal stands *dismissed* accordingly.
4. All pending applications also stand disposed of accordingly.

**(SANJEEV PRAKASH SHARMA)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

February 13, 2024

Mohit goyal

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