



\$~8

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

CUSAA 2/2020

COMMISSIONER OF CUSTOMS (IMPORT)

..... Appellant

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur & Mr. Gurpreet Singh,
Advocates.

versus

CHANDAN KUMAR JAIN

..... Respondent

Through: Mr. Jitin Singhal, Ms. Vidushi
Shubham and Ms. Priyanka Chawla,
Advocates

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

19.02.2024

%

1. Learned counsel for the appellant submits that the subject appeal would be covered by the Circular dated 02.11.2023 whereby the Central Board of Indirect Taxes and Customs has directed withdrawal of all appeals from the High Court where tax effect is less than one crore. He relies on the affidavit dated 13.02.2024 and seeks leave to withdraw the appeal.

2. In view of the above, appeal is dismissed as withdrawn on account of low tax effect. All questions of facts and law are left open.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 19, 2024/'rs'