



S. No.210

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No.25 of 2011 (O&M)
Date of Decision:07.07.2025

Commissioner CGST & CE Commissionerate, JalandharAppellant
Vs.

M/s ABC Paper, Shaila Khurad, HoshiarpurRespondent

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present:- Mr. Gurinderjit Singh, Advocate for the appellant.
Mr. Viraj Gandhi, Advocate for the respondent.

Lisa Gill, J. (Oral)

1. Present appeal has been filed under Section 35G of the Central Excise Act, 1944, challenging Final Order No.126-129/2010 EX (DB) dated 02.02.2010, passed by Customs, Excise & Services Tax Appellate Tribunal, New Delhi, in Excise Appeal No.1734 of 2009.
2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 crores, he has specific instructions to withdraw this appeal in view of circular No.9 of 2024 dated 17.09.2024 issued by Ministry of Finance, Department of Revenue, CBDT, Government of India.
3. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, stand(s) disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

July 07, 2025
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Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No