

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

**CEA No.72 of 2019 (O&M)
Date of Decision: 29.08.2025**

Commissioner of Central Excise, Delhi IV, Faridabad

.....Appellant.

Versus

Escort Construction Equipment Ltd.

.....Respondent.

**CORAM: *HON'BLE MRS. JUSTICE LISA GILL*
 *HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA***

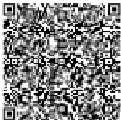
Present:- Ms. Geetika Sharma, Advocate for
 Mr. Sourabh Goel, Sr. Standing Counsel
 for the appellant.

Ms. Rashmi Gupta, Advocate
for the respondent.

LISA GILL, J.(Oral)

1. Present appeal has been filed under Section 35G of the Central Excise Act, 1944 challenging order dated 05.07.2018 passed by learned Customs, Excise & Services Tax Appellate Tribunal, Chandigarh Bench in Appeal No.E 2072/2011.

2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 crores, she has specific instructions to withdraw this appeal in view of C.B.I. & C. Instruction F. No.CBIC-160390/20/2024-JC-CBEC, dated 06.08.2024 issued by Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes &



Customs, Government of India.

- 3. Appeal is, accordingly, dismissed as withdrawn.
- 4. Pending application(s), if any, is/are disposed of.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

August 29, 2025
Yag Dutt

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