



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CEA-91-2019(O&M)

Date of decision: 06.02.2025

Principal Commissioner of Central Excise and Service Tax, Chandgiarh
... Appellant

Versus

M/s Gagan Kwalitiy Works
... Respondent

CORAM: HON’BLE MR. JUSTICE ARUN PALLI
HON’BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Sourabh Goel, Sr. Standing Counsel,
for the appellant.

ARUN PALLI, J. (Oral)

Learned Senior Standing Counsel appearing for the appellant submits that since Civil Appeal No.6652 of 2018 (**Union of India and others v. Indsur Global Ltd.**), filed by the Revenue before the Supreme Court, against the judgment passed by Gujarat High Court, has been withdrawn due to falling below the threshold specified in the circular dated 22nd August, 2019, and even the revenue involved in the present appeal is less than Rs.2 crores, in view of the notification dated August 6, 2024, he be permitted to withdraw the same.

Accordingly, the appeal is dismissed as withdrawn.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

06.02.2025
Rajan

Whether speaking / reasoned:
Whether Reportable:

YES/NO
YES/NO