

2025:PHHC:116225-DB



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

**CM-15222-CII-2025 in/and
CEA-08-2021 (O&M)
Date of Decision: 29.08.2025**

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX

..... Applicant-Appellant(s)

Versus

M/S MANISH VINYLs PVT. LTD.

..... Respondent(s)

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

Present: Mr. Sourabh Goel, Advocate
for applicant-appellant.

Mr. Amar Pratap Singh, Advocate
for respondent.

LISA GILL, J.

1. Present appeal has been filed under Section 35G of Central Excise Act, 1944, challenging order dated 21.02.2019, passed by learned Customs, Excise and Services Tax Appellate Tribunal, Chandigarh Bench, in Appeal No.E-60577/2018, filed by respondent.

2. Learned counsel for applicant-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 dated 06.08.2024 issued by Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance, Government of India.

- 3. Notice of application i.e. CM-15222-CII-2025.
- 4. Mr. Amar Pratap Singh, Advocate, accepts notice on behalf of respondent and does not raise any objection to the prayer addressed.
- 5. At request and with consent of learned counsel for parties, appeal is taken up on Board today itself. Application is allowed and appeal is, accordingly, dismissed as withdrawn.
- 6. Pending application(s), if any, stand(s) disposed of.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

29.08.2025
Sunil

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No