



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No.1 of 2019 (O&M)
Date of Decision :03.03.2025

Commissioner of Central Excise & Service Tax, Ludhiana

.....Appellant

Versus

M/s Komal Impex & Industries

..... Respondent

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

Present : Mr. Sourabh Goel, Sr. Standing Counsel for CBIC.

ARUN PALLI, J. (Oral):

Learned counsel for the appellant submits that the tax effect in the present appeal, per the circular dated 06.08.2024, issued by the Central Board of Direct Taxes, is less than Rs.2 Crore and the matter does not fall within any of the exceptions either. Accordingly, the present appeal would no longer be maintainable and, therefore, the same be disposed of as not pressed.

Ordered accordingly.

However, in case any cause of action, dispute or interest still survives, the appellant would move appropriate application for its restoration and decision on merits.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

03.03.2025

Manoj Bhutani

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