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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **CEAC 27/2019&CM APPL. 47936/2019**

**PRINCIPAL COMMISSIONER CENTRAL GOODS AND
SERVICE TAX, DELHI NORTH**

.....Petitioner

Through: Mr. Harpreet Singh - Senior Standing
Counsel, along with Ms. Suhani
Mathur and Mr. Shivang Chawla,
Advs. (M: 9811253531)

versus

PRABHAT ZARDA FACTORY (CO.)

.....Respondent

Through: Mr. Avinash Trivedi, Mrs. Ritika
Trivedi, Mr. Rahul Aggarwal. Mr.
Anurag Kaushik. Mr. Rhythem Nagpal
and Mr. Jatin Arora, Advocates.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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27.02.2025

1. This hearing has been done through hybrid mode.
2. This is an appeal under Section 35G of the Central Excise Act, 1944 challenging the ***Final Order No. A/50415-50417/2019-EX[DB]*** dated 26th March, 2019 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi (hereinafter “***CESTAT***”).
3. Notice was issued in the present petition on 5th November, 2019. Thereafter, on 9th January, 2024 the petition was admitted and the question of law arising in the present petition were framed.
4. Today, when the matter was taken up, the Mr. Harpreet Singh, ld. Senior Standing Counsel for the Department submits that the duty demanded



in this case is about Rs.1.42 Crores which is less than the prescribed monetary limit of two crores for filing an appeal before the High Court in terms of ***Instruction F.No.390/Misc./163/2010-JC*** dated 17th August, 2011 issued by the Central Board of Indirect Taxes and Customs.

5. In view of the submissions made, the present appeal would not be liable to be entertained.

6. The present petition is accordingly dismissed in view of the Instruction dated 17th August 2011. Pending applications, if any, also stand disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

FEBRUARY 27, 2025/dk/da/msh