

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

**CEA-32-2018 (O&M)**

**Decided on: 23.04.2019**

**Principal Commissioner Central Tax, Gurugram .... Appellant**

**Vs.**

**Omax Autos Limited ..... Respondent**

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Anshuman Chopra, Sr. Standing Counsel  
for the appellant.

\*\*\*\*

**AJAY KUMAR MITTAL, J (ORAL)**

**CM-12789-CII-2018**

This is an application under Section 151 of the Code of Civil Procedure for condonation of 16 days' delay in re-filing the appeal.

After hearing learned counsel for the appellant and perusing the application, which is supported by an affidavit, the delay of 16 days in re-filing the appeal is condoned.

CM stands disposed of.

**CEA-32-2018 (O&M)**

Learned counsel for the revenue has produced a letter dated 09.08.2018 received from the department intimating that the tax effect involved in the present appeal is ₹28.99 lakhs and the same is taken on record.

2. Learned counsel for the appellant-revenue states that the tax effect involved in the present case is ₹28.99 lakhs and he has instructions to withdraw the present appeal in view of the instructions dated 11<sup>th</sup> July, 2018, issued by Central Board of Indirect Taxes & Customs (Judicial Cell). However, he has prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

3. Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

**(AJAY KUMAR MITTAL)**  
**JUDGE**

**(MANJARI NEHRU KAUL)**  
**JUDGE**

**23.04.2019**  
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No