

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

129

**CEA No.64 of 2017 (O&M)  
Date of decision: February 19, 2018**

Chief Commissioner of Central Excise and Service Tax, Faridabad-I,  
Faridabad

....Appellant

versus

M/s Acutechno Automobiles Pvt. Ltd.

....Respondent

***CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL***

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Present: Mr. Tajender K. Joshi, Sr. Standing Counsel  
for the appellant-Revenue.

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**AJAY KUMAR MITTAL, J. (Oral)**

1. The challenge in this appeal is to the order dated 25.07.2016 (**Annexure A-4**) passed by the Customs, Excise & Service Tax Appellate Tribunal, Chandigarh, in Appeal No.E/181/2010-(SM).

2. Learned Senior Standing counsel for the appellant-Revenue states that since the tax effect involved is ₹ 14,41,755/-, he has instructions to withdraw the present appeal along with the misc. applications in view of the instructions bearing F.No.390/Misc./163/2010-JC dated 17<sup>th</sup> December, 2015 issued by the Central Board of Excise and Customs, Department of Revenue, Ministry

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of Finance, New Delhi. However, learned counsel prayed that liberty be granted to the Revenue to file an application for revival of the appeal in case something survives therein.

3. Accordingly, the present appeal along with all the misc. applications stand dismissed as withdrawn with liberty as prayed for.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**

**(ANUPINDER SINGH GREWAL)**  
**JUDGE**

**February 19, 2018**  
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Whether speaking/reasoned?	Yes/No
Whether reportable?	Yes/No