

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

CEA No. 14 of 2017 (O&M)

Date of decision: 20.9.2018

Principal Commissioner of Central Excise,  
Chandigarh-I

.. Appellant

vs

M/s Aggarwal Steel Rolling Mills

.. Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal  
Hon'ble Mr. Justice Amit Rawal**

Present Mr. Sourabh Goel, Advocate, for the appellant.

**Rajesh Bindal, J.**

This is an appeal against the order dated 24.8.2016 passed by the Customs, Excise & Service Tax Appellate Tribunal, Chandigarh (for short 'the Tribunal') passed in Appeal No. E/51933/2015.

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 46,96,664/-. In terms of the Instructions issued by the Central Board of Indirect Taxes & Customs dated 11.7.2018, the monetary limit fixed for filing appeals in the High Court stands raised to ₹ 50 lakhs, which is applicable even in pending cases, he may be permitted to withdraw the present appeal.

As the amount of tax involved in the present appeal is less than ₹ 50 lakhs, the same is permitted to be withdrawn.

However, it is made clear that withdrawal of the present appeal will not be taken as upholding the order passed by the Tribunal. The legal issues raised therein are left open to be considered in an appropriate case.

(Rajesh Bindal)  
Judge

20.9.2018  
vs

(Amit Rawal)  
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No