

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

213

CESR-5-2011 (O&M)

Date of decision:-06.10.2023

COMMISSIONER OF CENTRAL EXCISE, PANCHKULA

.... Petitioner

VS

M/S POLY GLASS ACRYLIC MANUFACTURING CO. PVT.
LTD.

...Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: None for the parties.

Ritu Bahri, J. (Oral)

The present petition has been filed by the revenue and the tax amount involved in the present case is Rs.12 Lacs and as per circular No. 17 of 2019 dated 08.08.2019, the present petition is not maintainable.

Keeping in view above, the present petition is dismissed with liberty to the petitioner to revive it, if any cause of action survives.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

06.10.2023
pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No