

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

**CEA 25/2017 (O&M)
Date of decision:24.10.2019.**

Commissioner of Central Excise, Jalandhar
.....Appellant.

v.

M/s Jagatjit Industries Limited.
.....Respondent

**Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Lalit Batra**

Present:- Mr.Sharan Sethi,Advocate for the applicant/appellant.

Mr.Amrinder Singh,Advocate for the respondent.

Jaswant Singh,J.

Revenue is in appeal under Section 35 G of the Central Excise Act,1944 against Final Order dated 1.4.2014 passed by CESTAT whereby appeal filed by respondent was allowed and excise duty amounting to Rs.90,99,392/- plus interest and penalty imposed by Adjudicating Authority vide order dated 30.9.2005 was set aside.

The following substantial questions of law have been raised in the present appeal:-

- i) Whether in the facts and circumstances of the case, the Tribunal has committed substantial error of law in allowing appeal of respondent on the point of limitation?
- ii) Whether in the facts and circumstances of this case, the Tribunal is correct in holding that the department finalised the assessment after verifying all the facts, in a situation where supplementary

invoices were issued after finalisation of provisional assessment?

iii) Whether the Tribunal is justified in holding that the issuance of show cause invoking longer period of limitation is not appreciated, even in a situation where the Respondents had misrepresented the value of raw material for finalising the provisional assessments?

The appeal stands admitted.

In the meanwhile, CM 20806-CII/2019 has been filed by counsel for the appellant with the prayer to withdraw the appeal. It is stated therein that vide instructions dated 22.8.2019, the Central Board of Indirect Taxes and Customs has prescribed the monetary limits for filing the prosecuting appeals in the Hon'ble High Court at Rs.1 crore and above. It is further stated therein that vide email dated 25.9.2019, counsel has instructions to withdraw the present appeal, since the duty amount involved in the present appeal is Rs.90,99,392/-. The application is supported by an affidavit of the counsel for the appellant.

In view of the above, application is allowed and CEA No.25/2017 is dismissed as withdrawn.

(Jaswant Singh)
Judge

24.10.2019.
joshi

(Lalit Batra)
Judge

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No