

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

\*\*\*\*

**CESR No.02 of 2011**

**Date of Decision: 05.02.2020**

Union of India

Appellant

Versus

M/s Grasim Industries Ltd.

Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI  
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Tajender K. Joshi, Advocate  
for the appellant.

Mr. Amrinder Singh, Advocate  
for the respondent.

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**AJAY TEWARI, J. (Oral)**

1. Learned counsel for the appellant states that since the tax effect involved is less than the monetary limit as prescribed in letter bearing number F.No. 390/Misc./116/2017-JC dated 22.08.2019 issued by the Central Board of Indirect Taxes and customs, he has instructions to withdraw the present appeal. However, he prayed that liberty be granted to the appellant-revenue to file an application for revival of the appeal, in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for.

3. Since the main case has been dismissed, the pending application, if any, also stands disposed of.

**[AJAY TEWARI]  
JUDGE**

**[AVNEESH JHINGAN]  
JUDGE**

**February 05, 2020**

*pankaj baweja*

1. Whether speaking/ reasoned	:	Yes / No
2. Whether reportable	:	Yes / No