

IN THE HIGH COURT OF PUNJAB & HARYANA  
AT CHANDIGARH

CEA No.37 of 2017 (O&M)  
Date of decision:11.09.2018

Principal Commissioner of Central Excise, Jalandhar ... Appellant

Vs.

Ravi Sharda ... Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL  
HON'BLE MR. JUSTICE AMIT RAWAL**

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

**Rajesh Bindal, J.**

This is an appeal against the order dated 23.08.2016 passed by the Customs, Excise & Services Tax Appellate Tribunal, Chandigarh (for short 'the Tribunal') in Appeal No.E/2276 of 2009.

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹2 lakhs. In terms of the Instructions issued by the Central Board of Indirect Taxes & Customs dated 11.07.2018, the monetary limit fixed for filing appeals in the High Court stands raised to ₹50 lakhs, which is applicable even in pending cases.

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

Ordered accordingly.

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

(Rajesh Bindal)  
Judge

(Amit Rawal)  
Judge

11.09.2018

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Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No