IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No. 5 of 2011 (O&M)
Decided on : 03.02.2016

Commissioner, Central Excise Commissionerate, Panchkula

. . . Appellant

Versus

M/s GMH Pharmaceuticals Pvt. Ltd., Karnal

. . . Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG

PRESENT: Mr. Kamal Sehgal, Advocate
for the appellant-revenue.

Mr. Vikrant Kakaria, Advocate
for the respondent-assessee.

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AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 14,22,228/-, he has instructions to withdraw the present appeal in view of the instructions dated 17.12.2015 and 01.01.2016, issued by the Central Board of Excise & Customs, New Delhi. However, he prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

February 03, 2016
J.Ram

JAWALA RAM
2016.02.08 16:27
I attest to the accuracy and
authenticity of this document
Chandigarh