

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

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**CEA No. 89 of 2010 (O&M)**

**Date of decision: 02.02.2016**

**Commissioner of Central Excise, Ludhiana**

**...Appellant**

**Vs.**

**M/s Ludhiana Beverage (P) Ltd.**

**...Respondent**

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

Present : None for the appellant.

Mr. Vikrant Kakria, Advocate  
for the respondent.

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**AJAY KUMAR MITTAL, J. (Oral)**

It is not disputed that the tax effect involved in the present case is ₹1,46,722/-, therefore, in view of the instructions dated 17.12.2015 and 01.01.2016, issued by the Central Board of Excise & Customs, New Delhi, the present appeal is dismissed. However, liberty is granted to the revenue to file an application for revival of the appeal in case something survives therein.

2. It is, however, clarified that dismissal of the appeal 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**

**02.02.2016**  
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