

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

CEA No. 55 of 2017 (O&M)

Date of decision: 10.9.2018

Principal Commissioner of Central Excise
& Service Tax, Ludhiana

.. Appellant

vs

M/s Modern Insecticides Limited

.. Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal**

Present Mr. Arun Sharma, Advocate, for the appellant.

Rajesh Bindal, J.

This is an appeal against the orders dated 4.8.2016 and 19.1.2016 passed by the Customs, Excise & Service Tax Appellate Tribunal, Chandigarh (for short 'the Tribunal') passed in Appeal No. E/3606/2012.

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 20,22,405/-. In terms of the Instructions issued by the Central Board of Indirect Taxes & Customs dated 11.7.2018, the monetary limit fixed for filing appeals in the High Court stands raised to ₹ 50 lakhs, which is applicable even in pending cases, he may be permitted to withdraw the present appeal.

As the amount of tax involved in the present appeal is less than ₹ 50 lakhs, the same may be permitted to be withdrawn.

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

10.9.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No