

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

CEA No.3 of 2018

Date of Decision: 06.02.2020

Commissioner of Central Tax, Goods and Services Tax, Rohtak

Appellant

Versus

M/s Saint Gobain Gyproc India Ltd., Jind

Respondent

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

Present: Mr. Amit Goyal, Advocate
for the appellant.

Mr. Amrinder Singh, Advocate
for the respondent.

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 Dismissed as withdrawn with liberty as prayed for.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 06, 2020

pankaj baweja

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