



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

CEA-17-2019(O&M)

Date of decision: 27.01.2025

The Commissioner, Goods & Services Tax Commissionerate

... Appellant

Versus

JSL Stainless Ltd.

... Respondent

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Rishab Kapoor, Sr. Standing Counsel,
for the appellant-Revenue.

Mr. Amrinder Singh, Advocate,
for the respondent.

ARUN PALLI, J. (Oral)

Learned counsel for the respondent submits, for the monetary limit per the circular dated August 6, 2024, issued by the Central Board of Direct Taxes, is less than Rs.2 crores, the present appeal would no longer be maintainable.

Learned counsel for the Revenue, as always, fairly submits that in the wake of the circular, referred to above, the appeal be disposed of as not pressed. However, in case any cause of action, dispute or interest still survives, the appellant would move appropriate application for its restoration and decision on merits.

Ordered accordingly.

**(Arun Palli)
Judge**

**(Sudeepti Sharma)
Judge**

27.01.2025

Rajan

Whether speaking / reasoned:
Whether Reportable:

YES/NO
YES/NO