



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

236

CEA-2-2020 (O&M)  
Decided on : 23.10.2024

The Pr. Commissioner, Goods and Services Tax Commissionerate,  
Ludhiana

. . . Appellant(s)

Versus

M/s Garg Industries Pvt. Ltd., Ludhiana

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA  
HON'BLE MR. JUSTICE SANJAY VASHISTH**

**PRESENT:** Mr. Sunish Bindlish, Sr. Standing Counsel with  
Mr. Vishal Sharma, Advocate  
for the appellant(s).

None for the respondent(s).

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**SANJEEV PRAKASH SHARMA, J. (Oral)**

1. Learned counsel for the appellant prays to withdraw the present appeal in view of circular issued by the Central Board of Indirect Taxes and Customs, Government of India dated 06.08.2024, whereby in exercise of powers under Section 35R of the Central Excise Act, 1944 made applicable to the Service Tax vide Section 83 of the Finance Act, 1994, the Central Board of Indirect Taxes and Customs has fixed the minimum monetary limits of Rs.2 Crore for High Courts for the purpose of filing of appeals against the order of the CESTAT.

2. Taking into consideration the circular dated 06.08.2024, which is applicable to pending cases also, we allow the present appeal to be withdrawn.



3. Dismissed as withdrawn.
4. All pending applications also stand disposed of accordingly.

**(SANJEEV PRAKASH SHARMA)**  
**JUDGE**

**(SANJAY VASHISTH)**  
**JUDGE**

**October 23, 2024**

*J.Ram*

*Whether speaking/reasoned: Yes/No*  
*Whether Reportable: Yes/No*