

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

**CEA 64/2015 (O&M)  
Date of decision:17.10.2019.**

Commissioner of Central Excise and Service Tax

.....Appellant.

v.

M/s Jindal Stainless Limited.

.....Respondents

**Coram: Hon'ble Mr.Justice Jaswant Singh  
Hon'ble Mr.Justice Ramendra Jain**

Present:- Mr.Tajender Joshi,Advocate for the appellant.

**Jaswant Singh,J.**

Revenue filed the instant appeal impugning Final Order dated 22.5.2015 (A-3) passed by CESTAT,New Delhi whereby while allowing appeal demand of Cenvat Credit of Rs.54,38,492/- alongwith interest, penalty of equal amount of Cenvat Credit was set aside which was created by order dated 15.5.2006(A-2) passed by the Commissioner,Central Excise Commissionerate, Rohtak.

The appeal stands admitted for determination of following substantial question of law:-

“Whether the electricity so generated and cleared/sold to the grid outside the factory can be treated as captively used for the manufacture of final products and the Cenvat Credit availed on inputs used in the power so generated is admissible under the provisions of Rule 2 and 3 of

CENVAT Credit Rules,2004 and thereby availed inadmissible “CENVAT Credit?”.

Now an application bearing CM 21282-CII/2019 has been filed seeking permission to withdraw the appeal. It is averred in the application that Central Board of Indirect Taxes and Customs has issued instruction dated 22.8.2019 and revised the monetary limit for filing appeal before this Court to Rs.One Crore Only and these instructions are applicable on pending cases also. It is further averred that in view of the said instructions, the counsel has written instructions from the office of Commissioner of Central Goods and Service Tax,Rohtak vide letter dated 22.8.2019 to withdraw the present appeal, the amount involved being Rs.54,38,492/-. The application is supported by an affidavit of the counsel for the petitioner.

In view of the prayer made in the application, duly supported by the affidavit, the same is allowed and CEA No.64/2015 is dismissed as withdrawn.

**(Jaswant Singh)**  
**Judge**

**17.10.2019.**  
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**(Ramendra Jain)**  
**Judge**

<b>Whether Speaking/reasoned</b>	<b>Yes/No</b>
<b>Whether Reportable</b>	<b>Yes/No</b>