



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

CEA-42-2017 (O&M)

Date of decision: 18.01.2025

Commissioner of Central Excise and Service Tax, Chandigarh-II (Now known as Commissioner of Goods and Service Tax, Ludhiana)

....Appellant

Versus

M/s Dirba Pipes Ltd.

....Respondent

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

Present: Mr. Sourabh Goel, Senior Standing Counsel, for the appellant.

Mr. Deepak Gupta, Advocate, for the applicant-respondent.

ARUN PALLI, J. (Oral)

CM-404-CII-2025

Application is allowed, as prayed for.

The document is taken on record.

CM-405-CII-2025 in/and CEA-42-2017 (O&M)

Learned counsel for the parties are *ad idem* that per instructions dated 06.08.2024 (A-1), issued by the Central Board of Indirect Taxes & Customs, no appeal, where the tax effect is less than two crores, is maintainable, therefore, the present appeal be disposed of, being not pressed.

For the reasons set out in the application, which are duly supported by an affidavit, the same is allowed. And hearing in the main case is preponed to today, i.e. 18.01.2025. . Accordingly, the delay of 65 days in re-filing the accompanying appeal is condoned. As prayed for, the appeal is disposed of, being not pressed.

**(ARUN PALLI)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

18.01.2025

Ak Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No