

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

**CEA No.60 of 2014 (O&M)
Date of Decision:11.08.2014**

A.K. Tiwari

...Appellant

Versus

Commissioner of Central Excise and Customs
and another

...Respondents

**CORAM:HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE FATEH DEEP SINGH**

Present: Mr. Jagmohan Bansal, Advocate
for the appellant(s).

AJAY KUMAR MITTAL, J. (ORAL)

This order shall dispose of CEA Nos.60 to 62 of 2014 as according to learned counsel for the appellant(s) the issue involved therein, is identical.

2. After arguing for sometime learned counsel for the appellants submitted that he may be allowed to withdraw the appeals with liberty to the appellants to file appropriate applications before the Tribunal as according to him the matter of pre-deposit was required to be decided on the basis of individual facts and not according to the liability of the company.

3. Dismissed as withdrawn. However, it shall be open to the appellants to take recourse to the remedies as may be available to them in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

11.08.2014
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**(FATEH DEEP SINGH)
JUDGE**