



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

CEA No.41 of 2017 (O&M)

Date of Decision: 04.08.2025

Commissioner of Central Excise and Service Tax, Chandigarh-II

...Appellant

Versus

Jagpal Singh

...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Sourabh Goel, Senior Standing Counsel, CBIC with
Mr. Daksh, Advocate and
Ms. Samridhi, Advocate
for appellant.

None for the respondent.

LISA GILL, J.(Oral)

1. Present appeal has been filed under Section 35 G of the Central Excise Act, 1944 against impugned final order No. A/61179/2016-EX [DB] dated 23.08.2016 passed by learned Customs, Excise & Service Tax Appellate Tribunal, Chandigarh, in Appeal No. E/833/2006.
2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 Crores, he has specific instructions to withdraw this appeal in view of circular No.9 of 2024 dated 17.09.2024 issued by Ministry of Finance, Department of Revenue, CBDT, Government of India.
3. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, stand(s) disposed of.

**(LISA GILL)
JUDGE**

04.08.2025
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**(MEENAKSHI I. MEHTA)
JUDGE**

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