

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

**CEA No. 26 of 2019 (O&M)  
Decided on : 26.03.2019**

Commissioner of Central Goods and Service Tax

. . . Appellant(s)

Versus

M/s BCH Electric Ltd.

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

**PRESENT:** Mr. Arun Sharma, Advocate for  
Mr. Tajender K. Joshi, Sr. Standing Counsel  
for the appellant-revenue.

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**AJAY KUMAR MITTAL, J. (Oral)**

Learned counsel for the appellant-revenue states that since the tax effect involved in the present case is ₹ 45,15,718/- and he has instructions to withdraw the present appeal in view of the instructions issued by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs (Judicial Cell), dated 11<sup>th</sup> July, 2018, whereby, the monetary limit has been fixed for filing the appeals in the High Courts at ₹50,00,000/-. In Para No.3 of the aforesaid instructions, it has also been stated that wherever, monetary limit is less, the appeal shall be withdrawn and the said instruction is applicable to all the pending appeals in the High Courts. However, he prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

**(AJAY KUMAR MITTAL)  
JUDGE**

**(MANJARI NEHRU KAUL)  
JUDGE**

**March 26, 2019**

*J.Ram*

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