

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CEA-1-2017 (O&M)

Date of Decision: 16.11.2018

Principal Commissioner, Central Excise and Service Tax Commissionerate,
Ludhiana

...Appellant.

Versus

N.D. Garg

...Respondent.

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

PRESENT: Mr. Sourabh Goel, Advocate for the appellant.

Mr. Shashikant Gupta, Advocate for
Mr. Sandeep Wadhawan, Advocate for the respondent.

AJAY KUMAR MITTAL, J.

CM-24564-CII-2018

Application is allowed and in view of the averments made in the application, the applicant-appellant is permitted to withdraw the present appeal.

CEA-1-2017

1. Learned counsel for the appellant-revenue states that since the tax effect involved is less than ₹ 50 lakhs, he may be allowed to withdraw the present appeal in view of Notification No.390/Misc./116/2017-JC dated 11.7.2018, issued by the Central Board of Indirect Taxes and Customs, New Delhi. However, he has 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 Dismissed as withdrawn with liberty as prayed for.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**

November 16, 2018
gbs

**(MANJARI NEHRU KAUL)
JUDGE**

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No