

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No.4 of 2018 (O&M)
Date of Decision.04.07.2018

Commissioner, Central Excise & Service Tax Commissionerate,
Jalandhar

...Appellant

Vs

M/s Speedways Rubber Company

...Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

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

:-

RAJESH BINDAL J.

Learned counsel for the appellant submitted that wrong finding has been recorded by the Tribunal in Para 4 of the impugned order whereby statement on behalf of the revenue has been recorded that separate accounts have been maintained by the respondent for the period in question, relying upon which the show cause notice was found unsustainable whereas the fact is that respondent was maintaining separate accounts only for the period from May 2001 to August 2001 and not for the period in question.

As the Tribunal has recorded wrong facts attributing the same to the revenue, learned counsel for the appellant seeks permission to withdraw present appeal with liberty to move appropriate application before the Tribunal.

Ordered accordingly.

**(RAJESH BINDAL)
JUDGE**

**(AMIT RAWAL)
JUDGE**

**July 04, 2018
Pankaj***

Whether speaking/reasoned Yes/No

Whether reportable Yes/No