

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

CEA No.46 of 2017

Date of Decision: 21.01.2020

Commissioner of Central Excise and Service Tax, Chandigarh-II

Appellant

Versus

M/s M.A. Pipes Ltd.. Sangrur

Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Sourabh Goel, Sr. Standing Counsel
for the appellant.

Mr. Jagmohan Bansal, Advocate
for the respondent.

AJAY TEWARI, J (Oral):

[1] Learned counsel for the appellant states that since the tax effect involved is less than the monetary limit as prescribed in letter bearing number F.No. 390/Misc./116/2017-JC dated 22.08.2019 issued by the Central Board of Indirect Taxes and customs, he has instructions to withdraw the present appeal.

[2] However, he prayed that liberty be granted to the appellant-revenue to file an application for revival of the appeal, in case something survives therein.

[3] Dismissed as withdrawn with liberty as prayed for.

[4] Since the main case has been dismissed, the pending application, if any, also stands disposed of.

**[AJAY TEWARI]
JUDGE**

**[AVNEESH JHINGAN]
JUDGE**

January 21, 2020

pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No