

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

212-A

CM-2097-98-CII-2019 in/and  
CEA-14-2019 (O&M)  
Date of Decision : 11.2.2020

**Commissioner of Central Goods and Services Tax ..... Appellant**

**Versus**

**Sh. Baldev Singh**

**..... Respondent**

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

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Present : Mr. T.K.Joshi, Sr. Standing counsel  
for the appellant.

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**AJAY TEWARI, J. (Oral)**  
**CM-2097-CII-2019**

This is an application for condonation of delay of 344 days  
delay in re-filing the appeal.

For the reasons recorded in the application, the same is  
allowed and delay of 344 days in re-filing the appeal is condoned.

**CM-2098-CII-2019**

This is an application for condonation of delay of 79 days  
delay in filing the appeal.

For the reasons recorded in the application, the same is  
allowed and delay of 79 days in filing the appeal is condoned.

**CEA-14-2019**

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.

Dismissed as withdrawn.

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

**(AJAY TEWARI)  
JUDGE**

**(AVNEESH JHINGAN)  
JUDGE**

**11.2.2020  
anuradha**

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No