

**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI**Bench Sr.No:-62
[3575]**CENTRAL EXCISE APPEAL NO: 31 of 2011**Commissioner of Central Excise,
Guntur Commissionerate, Guntur.

...Appellant

Vs.

M/s K.C.P. Limited,
Macherla, Guntur District

...Respondent

**CORAM : HON'BLE MS JUSTICE LISA GILL
HON'BLE SRI JUSTICE NINALA JAYASURYA****DATE : 22nd April, 2026**

Present: Mr. Ravula Nagarjuna, Junior Standing Counsel
representing Mr. Y.N. Vivekananda, Senior Standing
Counsel, for appellant.

LISA GILL, J.

Learned counsel for appellant submits that as the tax effect in this matter is below the monetary limit and in fact even less than Rs.30,000/-, he has instructions to withdraw this appeal.

2. Appeal is, accordingly, dismissed as withdrawn with question of law, if any, being kept open for consideration in appropriate proceedings.

3. Pending miscellaneous applications are disposed of, accordingly.

**(LISA GILL)
JUDGE****(NINALA JAYASURYA)
JUDGE**Date:22-04-2026
Vjl