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HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 178 of 2023

**1 - M/s. Construction Limited Through its Group General Manager
Bhillai Distt Durg (CG)**

... Appellant

versus

**1 - Union of India, through Secretary, Government of India, Ministry of
Finance, Department of Customs & Central Excise, New Delhi.**

**2- The Customs Excise and Service Tax Appellate Tribunal, Northern
Bench, West Block No.2, R.K. Puram, New Delhi.**

**3- The Commissioner, Customs and Central Excise, Central Excise
Building, Dhamtari Road, Tikarapara, Raipur, Distt. Raipur (C.G.)**

... Respondent

(Cause-title taken from the Case Information System)

For Appellant :- Mr. N. Naha Roy, Advocate

For Respondent No. 1:- Mr. Rishabh Deo Singh, Advocate on
behalf of Mr. Ramakant Mishra, DSGI

For Respondents No. 2 & 3 :- Mr. Manish Sharma, Advocate

**DB- Hon'ble Shri Justice Sanjay S. Agrawal &
Hon'ble Shri Justice Amitendra Kishore Prasad**

Order On Board

20.01.2026

1. Learned counsel for the appellant prays for withdrawal of this
appeal with liberty to file duly constituted appeal.



2. Accordingly, the appeal is **dismissed** as withdrawn with the aforesaid liberty.
3. Registry is directed to return official copy of the order impugned dated 05.08.2004 (Annexure P/10) to counsel for the appellant after obtaining the photocopy of the same.

Sd/-

(Sanjay S.Agrawal)
Judge

Sd/-

(Amitendra Kishore Prasad)
Judge