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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**ORDINARY ORIGINAL CIVIL JURISDICTION**  
**CENTRAL EXCISE APPEAL(L) NO. 4774 OF 2022**

Commissioner of CGST & CX Navi Mumbai  
Vashi, Navi Mumbai .. Appellant  
Versus  
Y & Associates  
Vikhroli (E), Mumbai .. Respondent

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*Mr. Jitendra Mishra i/b Ms Sangeeta Yadav, Advocates for the Applicant.*

*None for the Respondent.*

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**CORAM: B. P. COLABAWALLA &**  
**FIRDOSH P. POONIWALLA, JJ.**  
**DATE: APRIL 17, 2026**

ANJALI  
TUSHAR  
ASWALE

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**P. C.**

1. Appeal is not on Board. At the request of the Appellant taken on Board.

2. The above Appeal filed by the Revenue was rejected by the learned Prothonotary and Senior Master vide his order dated 7<sup>th</sup> August 2023 for non-removal of office objections. By a separate order passed today in Interim Application No.3526 of 2024, we have restored the above Appeal. At the instance of the Appellant, we have taken the same on Board.

3. Mr. Misra, the learned counsel appearing on behalf of the Appellant/Revenue states that he has written instructions to withdraw the above Appeal because the tax effect is below the monetary limits as set out in the Board Instructions dated 6<sup>th</sup> August 2024.

4. In light of the aforesaid statement, the above Appeal is disposed of as withdrawn. However, there shall be no order as to costs.

5. The Appellant would be entitled to refund of Court Fees, if any, as per Rules.

6. It is needless to clarify that questions of law as projected in the above Appeal are kept open to be agitated in an appropriate case.

7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

**[FIRDOSH P. POONIWALLA, J.]**

**[B. P. COLABAWALLA, J.]**