

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD.**

**CIVIL APPLICATION NO. 2514 OF 2016  
IN FA/940/2005 WITH CA/9584/2014 IN FA/940/2005**

THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND  
SERVICE TAX, AURANGABAD  
VERSUS  
M/S G.C. INDUSTRIES PVT. LTD., NANDED

...  
Advocate for Applicants : Mr. Alok Sharma  
Advocate for Respondent : Mr. R.M. Sharma

...  
**CORAM : S.S. SHINDE & P.R. BORA, JJ.**  
**Dated: February 29, 2016**

**PER COURT :-**

The appellant has filed the present Civil Application for withdrawal of the appeal. Shri Sharma, learned counsel for the appellant/applicant submitted that, since a policy decision has been taken by the Central Excise, Customs and Service Tax Department, that appeal shall not be filed in the High Court in the cases having monetary stakes below Rs. 15,00,000/- and since the said decision has been made applicable retrospectively, the appellant/applicant shall be permitted to withdraw the present appeal by reserving their rights to agitate the legal issues and objections raised in the present appeal in appropriate cases.

2. In view of the submissions so made, the application is allowed in terms of prayer clause (B) and stands disposed of. The appellant is permitted to withdraw the present appeal with liberty as prayed for. Appeal stands dismissed as withdrawn.

3. In view of withdrawal of Appeal itself, nothing survives for consideration in Civil Application No.9584 of 2014, and same stands disposed of.

( **P.R. BORA, J. )**

( **S.S. SHINDE, J. )**