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| **ANNEXURE-A** | | | | |
| **List of cases withdrawn/ pending before the Hon’ble Punjab & Haryana High Court below threshold limit (less than 15 Lakh)\*** | | | | |
| CENTRAL EXCISE CASES:: | | | |  |
| S.No. | Name of the party (M/s) | Diary /CEA No. | Amount of Duty involved  (Rs. In Lakh) | Status of the case |
| 1 | HBR Steel Corporation | Dy. No. 250139 | 3.39 | Approved for withdrawal by the Deptt. Case is at diary stage. Not pending before the PHHC. **Not required to be refiled and is treated as withdrawn.** |
| 2 | HBR Steel Corporation | 0.53 | Approved for withdrawal by the Deptt. Case is at diary stage. Not pending before the PHHC. **Not required to be refiled and is treated as withdrawn.** |
| 3 | Ludhiana Beverages (p) Ltd | CEA No. 89 of 2010 | 2.94 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. |
| 4 | B.T. Alloys | Dy. No. 1117663 | 5.22 | Approved for withdrawal by the Deptt. Case is at diary stage. Not pending before the PHHC. **Not required to be refiled and is treated as withdrawn.** |
| 5 | Oswal Knit India Ltd. | Dy.No. 1192065  (CEA 107 of 2009) | 5.63 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. |
| 6 | Sobhagia Sales (P) Ltd. | CEA No. 101 of 2014 | 11.37 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. |
| 7 | Deep Tools | CEA No. 61 of 2011 | 1.69 | Approved for withdrawal by the Deptt. Application moved for withdrawal. PHHC order awaited. |
| 8 | Parminder Singh | RSA No. 4039 of 2011 (O&M) | 0.00 | Decided . |

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| **ANNEXURE-B** | | | | | |
| **List of cases withdrawn/ pending before the Hon’ble Punjab & Haryana High Court below threshold limit (less than 15 Lakh)\*** | | | | | |
| SERVICE TAX CASES:: | | | | |  |
| S.No. | Name of the party (M/s) | STA No. | Amount involved  (Rs. In Lakh) | Status of the case | |
| 1 | Stan Auto Pvt. Ltd. | 12 of 2010 | 11.68 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. | |
| 2 | Calcutta Boot House | 20 of 2014 | 3.84 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. | |
| 3 | Raj Forex | 21 of 2014 | 1.35 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. | |
| 4 | Pal Cloth | 19 of 2014 | 4.28 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. | |
| 5 | Munish Forge Pvt. Ltd. | Dy. No: 1270472 | 10.83 | Approved for withdrawal by the Deptt. Case is at diary stage. Not pending before the PHHC. **Not required to be refiled and is treated as withdrawn.** | |
| 6 | Smarty Shoe Palace | 37 of 2014 | 0.00 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. | |
| 7 | Arora Fabrics | 30 of 2015 | 0.58 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. | |
| 8 | Sheet Component | 1 of 2016 | 0.00 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. | |
| 9 | Bharat Money Changer | Not yet alloted | 0.00 | “Decided as withdrawn” by the Hon’ble PHHC with the remarks  \*”The legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case”. appropriate case. | |

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| **ANNEXURE-C** | | | | |
| **List of cases withdrawn/ pending before the Hon’ble Punjab & Haryana High Court on the basis of earlier Supreme Court’s decision on the identical matters (On the basis of Supreme Court’s Judgment dated in Appeal Civil No. 4280 of 2007 in the case of Shree Bhagwati Steels Ltd & Others)** | | | | |
| SERVICE TAX CASES:: | | | |  |
| S.No. | Name of the party (M/s) | Diary No. | Amount involved  (Rs. In Lakh) | Status of the case |
| 1 | Midland Alloys | 85556 | 25.00 | Approved for withdrawal by the Deptt. Case is at diary stage. Not pending before the PHHC. **Not required to be refiled and is treated as withdrawn.** |
| 2 | Jai Sidh Yogi | 1123412 | 28.61 | Approved for withdrawal by the Deptt. Case is at diary stage. Not pending before the PHHC. **Not required to be refiled and is treated as withdrawn.** |
| 3 | Mittal Alloys | 1123418 | 17.22 | Approved for withdrawal by the Deptt. Case is at diary stage. Not pending before the PHHC. **Not required to be refiled and is treated as withdrawn.** |