

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60320 of 2013

[Arising out of Order-in-Appeal No. JAL-EXCUS-000-APP-036-13-14 dated 24.07.2013 passed by the Commissioner (Appeals), Chandigarh]

**Commissioner of Central Excise-Appellant
Chandigarh**

Central Revenue Building Sector 17C, Chandigarh
160017

VERSUS

Guru Hargobind Thermal Plant

Lehra Mohabat Bathinda, Chandigarh

.....Respondent

APPEARANCE:

Present for the Appellant: Shri Raman Mittal, Authorized Representative

Present for the Respondent: None

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60239/2023

DATE OF HEARING: 03.08.2023

DATE OF DECISION: 03.08.2023

PER S. S. GARG

The amount involved in the present appeal is Rs. 26,65,172/- which is less than the monetary limit as per the instructions issued by the CBIC under F. No. 390/Misc/116/2017-JC dated 22.08.2019.

3. In view of this, the appeal is dismissed under Litigation Policy without going into the merits.

(Dictated and pronounced in the open court)

**(S. S. GARG)
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**