

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Excise Appeal No. 58779 Of 2013**

[Arising out of OIA No. 189/SVS/PKL/2013 dated 01.04.2014 passed by the Commissioner (Appeals) of Central Excise, Delhi-III]

**CCE & ST- Panchkula**

SCO 407-408, Sector 8, Panchkula

**: Appellant (s)**

Vs

**M/s HMM Coaches Ltd.**

M/s Hmm Infra Ltd. village Mandour  
Ambala Naraingarh Road, Ambala

**: Respondent (s)**

APPEARANCE:

Shri Shivam Syal, AR for the Appellant

Shri Parveen Kumar, Employee of the Company for the Respondent

**CORAM : HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**  
**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER No. 60244/2023**

Date of Hearing:07.08.2023

Date of Decision:07.08.2023

**Per : S. S. GARG**

The amount involved in the present appeal is Rs. 66,086/- 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 & pronounced in the open Court)*

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

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

G.Y.