

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**ST/Cross/50510/2014**  
**In**  
**Service Tax Appeal No. 60062 Of 2013**

[Arising out of OIA No.LUD-EXCUS-000-APP-427-13-14 dated 12.07.2013 passed by the Commissioner of Central Excise (Appeals), Chandigarh I]

**The Commissioner of Central Excise  
and Service Tax Ludhiana**

GST Bhawan, F block, Rishi Nagar, Ludhiana,  
Punjab 141001

**: Appellant (s)**

Vs

**Links**

Katra Kanaiya, Amrit Talkies Chowk,  
Amritsar, Punjab 143001

**: Respondent (s)**

APPEARANCE:

Shri Raman Mittal, Authorised Representative for the Appellant  
None for the Respondent

**CORAM :**

**HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**

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

**FINAL ORDER No. 60261/2023**

Date of Hearing:18.08.2023

Date of Decision:18.08.2023

***As Per Bench***

Learned DR seeks withdrawal of the appeals on the ground that the amount involved in the present appeal is Rs.40,10,542/- 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.

2. In view of this, the appeal is dismissed under Litigation Policy without going into the merits of the case. Cross application filed by the respondent is also disposed of accordingly.

*(Dictated & pronounced in the open Court)*

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

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

*Kailash*