

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No.59776 Of 2013**

[Arising out of OIA No.330/ST/LDH/2013 dated 24.05.2013 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh-I]

**The Commissioner of Central Excise  
And Service Tax, Ludhiana**

Central Excise House, F-Block, Rishi  
Nagar, Ludhiana, Punjab-141001

**: Appellant (s)**

Vs

**M/s P.G. Enterprises**

126-MBDMarket, near Naaz Cinema  
Jalandhar, Punjab

**: Respondent (s)**

**APPEARANCE:**

Shri Shivam Syal, Authorised Representative for the Appellant  
Ms. Kanika Malhotra, Advocate for the Respondent

**CORAM :**

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

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

**FINAL ORDER No.60340/2023**

Date of Hearing: 16.08.2023

Date of Decision: 31.08.2023

***AS PER BENCH***

The present appeal has been filed by the Department. Arguments were heard and order was reserved on 16.08.2023. In the mean time, the Department has submitted a withdrawal application dated 18.08.2023 submitted in the Court on 31.08.2023 seeking withdrawal of the appeal on the ground that the amount involved in the present appeal 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 In view of this, the appeal is dismissed as withdrawn under Litigation Policy without going into the merits of the case.

Pending application, if any, also stands disposed of.

*(Dictated and pronounced in the open Court)*

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

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

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