

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 58582 Of 2013**

[Arising out of OIA No.29/ST/Apl/CHD-I dated 26.02.201 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh-I]

**The Commissioner of Central Excise  
And Service Tax, Chandigarh-I**

Plot No. 19, Central Revenue Building,  
Sector-17C, Chandigarh-160017

**: Appellant (s)**

Vs

**Shri Anil Dhawan**

Shri Anil Dhawan, ARC, Moti  
Bazar, Mandi Town, HP-175001

**: Respondent (s)**

**APPEARANCE:**

Shri Siddharth Jaiswal, Shri Narinder Singh, Authorised Representatives  
for the Appellant

Shri Manish Sood, Advocate for the Respondent

**CORAM :**

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

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

**FINAL ORDER No.60341/2023**

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 28.08.2023 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 In view of this, the appeal is dismissed as withdrawn under Litigation Policy without going into the merits of the case.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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