

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Excise Appeal No. 59180 Of 2013**

[Arising out of OIA No. CCA-CHD-07-2013 dated 22.01.2013 passed by the Commissioner (Appeals) of Central Excise & Service Tax, Ludhiana]

**CCE- Ludhiana**

**: Appellant (s)**

F- Block, Rishi Nagar, Ludhiana-141001

Vs

**Deer Auto Spares**

**: Respondent (s)**

10174/1A, Gurudwara Road,  
Karol Bagh, New Delhi

**AND**

**2. Excise Appeal No. 59181 of 2013 (CCE, Ludhiana vs. Sarwan Auto Industries)**

**3. Excise Appeal No. 59422 of 2013 (CCE, Ludhiana vs. Inland Road Transport Pvt. Ltd.)**

**4. Excise Appeal No. 59423 of 2013 (CCE, Ludhiana vs. Shri Krishna Gargo Movers Pvt. Ltd.)**

**5. Excise Appeal No. 59424 of 2013 (CCE, Ludhiana vs. Jaipur Golden Transport Organization)**

**6. Excise Appeal No. 59425 of 2013 (CCE, Ludhiana vs. Patel and Company)**

**7. Excise Appeal No. 59542 of 2013 (CCE, Ludhiana vs. Sejal Scooter)**

APPEARANCE:

Shri Ravinder Jangu, DRs for the Appellant

Ms. Sanya Thakur, Advocate for the Respondent No. 1

Ms. Srishti Verma, Advocate for the Respondent No. 2

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

**FINAL ORDER No. 60443-60449 /2023**

Date of Hearing:22.09.2023

Date of Decision:22.09.2023

***As per bench:***

The amount involved in the present appeals 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 appeals are dismissed under Litigation Policy without going into the merits of the case.

If any Misc. Applications/Cross Objection are pending, the same are also be disposed of accordingly.

*(Dictated & pronounced in the open Court)*

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

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

G.Y.