

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No.57470 Of 2013**

[Arising out of OIA No. 47/ST/APPL/CHD-II/2013 dated 29.01.2013 passed by the Commissioner of Central Excise and Service Tax, Chandigarh-II]

**The Commissioner of Central Excise  
and Service Tax, Chandigarh-II**

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

**: Appellant (s)**

Vs

**Shri Kamaljit Singh, Contractor**

H.No. 2359, Charan Kamal Road,  
Machhiwara, Punjab

**: Respondent (s)**

APPEARANCE:

Shri Harish Kapoor, Authorised Representative for the Appellant  
Shri Poojan 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.60471/2023**

Date of Hearing: 06.10.2023

Date of Decision: 06.10.2023

***AS PER BENCH***

The Learned AR for the Department submitted a withdrawal application dated 05.10.2023 in the open court today seeking withdrawal of the appeal on the ground that the amount involved in the present case is Rs. 18,70,915/- 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 In view of this, the appeal is dismissed as withdrawn under Litigation Policy without going into the merits of the case.

*(Dictated & pronounced in the open Court)*

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

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

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