

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Excise Appeal No. 55915 Of 2013**

[Arising out of OIA No. 163-166/CE/APPL-CHD-H-JANDK-2012 dated 14.11.2012 passed by the Commissioner (Appeals) of Central Excise & Customs, Chandigarh]

**CCE & ST-Jammu & Kashmir** : **Appellant (s)**  
 OB-32, Rail Head Complex, Jammu & Kashmir

Vs

**(1) Sun Pharmaceuticals Industries** : **Respondent (s)**  
 6-9, Epip, Kartholi, Bari Brahmana  
 Jammu & Kashmir

**With**

**(2) Excise Appeal No. 58285 of 2013 (CCE & ST-Ludhiana vs. Wahid Sandhar Sugar Ltd.)**

[Arising out of OIA No. 213-CE-APPL-LDH-2013 dated 19.03.2013 passed by the Commissioner (Appeals) of Central Excise & Service Tax, Customs, Chandigarh]

**(3) Excise Appeal No. 59268 of 2013 (CCE – Delhi-iii vs. Arihanta Metal Corporation)**

[Arising out of OIA No. 240-241/SVS/GGN/2013 dated 16.04.2013 passed by the Commissioner (Appeals) of Central Excise – Delhi-III]

**(4) Excise Appeal No. 59269 of 2013 (CCE – Delhi-iii vs. Sidharth Baid)**

[Arising out of OIA No. 240-241/SVS/GGN/2013 dated 16.04.2013 passed by the Commissioner (Appeals) of Central Excise – Delhi-III]

**(5) Excise Appeal No. 59626 of 2013 (CCE – Delhi-iii vs. Global Frangrances P Ltd.)**

[Arising out of OIA No. DLI-EXCUS-003-APP-270-13-14 dated 01.05.2013 passed by the Commissioner (Appeals) of Central Excise & Customs, Delhi-III]

**(6) Excise Appeal No. 59958 of 2013 (CCE & ST – Jammu & Kashmir vs. Shivalik Agro Chemicals)**

[Arising out of OIA No. JNK-EXCUS-000-APP-093 to 100-13-14 dated 11.07.2013 passed by the Commissioner (Appeals) of Central Excise & Customs, Chandigarh]

**(7) Excise Appeal No. 60297 of 2013 (CCE & ST – Delhi-III vs. Eastern Medikit Ltd.)**

[Arising out of OIA No. 383/SVS/GGN/2013 dated 07.08.2013 passed by the Commissioner (Appeals) of Central Excise Gurgaon]

**(8) Excise Appeal No. 50491 of 2014 (CCE & ST – Jammu & Kashmir vs. Jay Shree Rasayan Udyog Ltd)**

[Arising out of OIA No. JNK-EXCUS-000-APP-265 to 272-13-14 dated 07.10.2013 passed by the Commissioner (Appeals) of Central Excise –Chandigarh-II]

**(9) Service Tax Appeal No. 52318 of 2014 (C.C. Chandigarh vs. Intouch Communication)**

[Arising out of OIA No. CHD-EXCUS-000-APP-47-13-14 dated 21.02.2014 passed by the Commissioner (Appeals) of Central Excise - Chandigarh]

APPEARANCE:

Shri Nikhil Kumar Singh, Shri Aneesh Dewan, Shri Harish Kapoor, Ms.

Shivani, DRs for the Appellant

Shri Agam Bansal, Advocate for the Respondent No. 2

None for other Respondents

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

**FINAL ORDER No. 60551-60559/2023**

Date of Hearing:25.10.2023

Date of Decision:25.10.2023

***Per : Bench***

Ld. DR seeks to withdraw the present appeals on the ground that the amount involved in these 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.

*(Dictated & pronounced in the open Court)*

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

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

G.Y.