

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 52230 of 2014**

[Arising out of Order-in-Appeal JAL-EXCUS-000-APP-289-13-14 dated 17.01.2014 passed by the Commissioner (Appeals) Chandigarh II]

**Commissioner of Central Excise &  
Service Tax, Chandigarh-II**

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

**: Appellant (s)**

Vs

**M B G Enterprises**

Super Rai Market, Nawashahar, Punjab 144514

**: Respondent (s)**

APPEARANCE:

Shri Harish Kapoor, Authorised Representative for the Appellant  
Shri Tirath Ram Respondent in person

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

**FINAL ORDER No. 60537/2024**

Date of Hearing: 17.09.2024  
Date of Decision: 17.09.2024

**Per : S. S. GARG**

Since the amount involved in the present appeals is below of the threshold limit prescribed in circular F.No. 390/Misc/116/2018-JC dated 22.08.2019 issued by the CBIC wherein it is provided that if the duty amount involved is less than Rs. 50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the Department.

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 In view of this, the appeal is dismissed as withdrawn under Litigation policy without going into the merits of the case.

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

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

*Kailash*