

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

REGIONAL BENCH - COURT NO. I

**Service Tax Misc. Application No. 60724 of 2019
in
Service Tax Appeal No. 60519 of 2013**

(Arising out of Order-in-Appeal No. LUD-EXCUS-000-APP-424-425-13-14 dated 12.07.2013 passed by the Commissioner (Appeals), Chandigarh-I -)

Commissioner of Central Excise & Service Tax, LudhianaAppellant

Through The Assistant Commissioner, Central Excise & Service Tax Division, Hargobind Nagar, Phagwara, Kapurthala (Punjab)

VERSUS

M/s Panchayat SamitiRespondent
Talwara, Distt.-Hoshiarpur (Punjab)

WITH

**Service Tax Misc. Application No. 60725 of 2019
in
Service Tax Appeal No. 60520 of 2013**

(Arising out of Order-in-Appeal No. LUD-EXCUS-000-APP-424-425-13-14 dated 12.07.2013 passed by the Commissioner (Appeals), Chandigarh-I -)

Commissioner of Central Excise & Service Tax, LudhianaAppellant

Through The Assistant Commissioner, Central Excise & Service Tax Division, Hargobind Nagar, Phagwara, Kapurthala (Punjab)

VERSUS

M/s Panchayat SamitiRespondent
Talwara, Distt.-Hoshiarpur (Punjab)

APPEARANCE:

Present for the Appellant: Shri Bhasha Ram and Shri A.K. Saini, Authorised Representative

Present for the Respondent: None

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)**

FINAL ORDER NO. 61068-61069/2019

DATE OF HEARING: 25.11.2019
DATE OF DECISION: 25.11.2019

PER JUSTICE DILIP GUPTA:

These applications have been filed by the Department for withdrawal of the Appeals in view of the monetary limit. The applications are allowed and the Appeals are dismissed as withdrawn.

(Dictated and pronounced in the open court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(BIJAY KUMAR)
MEMBER (TECHNICAL)**

K. Gupta