

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60205 of 2023

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-537-2022 dated 30.12.2022
passed by the Commissioner (Appeals), of Customs, Ludhiana]

Commissioner of Central Excise and Service Tax, LudhianaAppellant
PSWC Dhandari Kalan, Ludhiana

VERSUS

M/s H L G TradingRespondent
HAA-64, Phase-IV, Focal Point, Ludhiana

APPEARANCE:

Shri Siddharth Jaiswal with Shri Narinder Singh and Shri Shivam Syal
Authorized Representatives for the Appellant
Shri Naveen Bindal, Advocate for the Respondent

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

FINAL ORDER NO. 60117/2025

DATE OF HEARING: 31.01.2025
DATE OF DECISION: 31.01.2025

S.S.GARG:

Heard both the parties and perused the record.

2. Since the amount of duty involved in the present appeal is below of the threshold limit prescribed in circular F.No. CBIC-160390/20/2024-JC-CBEC dated 06.08.2024 issued by the CBIC wherein it is provided that if the duty amount involved is less than

Rs.60 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department.

2. Revenue has not withdrawn the appeal. Learned AR requested that the Bench may take an appropriate decision.

3. In view of this, we dismiss the appeal of the Revenue under Litigation Policy without going into the merits of the case.

(Operative Part of the Order pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Kailash