

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 53633 of 2015

[Arising out of Order-in-Appeal No. JAL-EXCUS-000-APP-274/14-15 dated 06.02.2015 passed by the Commissioner (Appeals), CE & Cus., Chandigarh-II]

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

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

VERSUS

Cheema Boilers Ltd

.....Respondent

Banmajra, Kurali, Ropar,
Punjab 140108

APPEARANCE:

Shri Yashpal Singh, Authorized Representative for the Appellant

Shri Aniket Awal and Ms. Khushbu Sood, Advocates for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60517/2025

DATE OF HEARING: 30.04.2025

DATE OF DECISION: 30.04.2025

S. S. GARG :

Heard both the sides.

2. The amount involved in the present appeal is below of the threshold limit prescribed in circulars F.No. 390/Misc/30/2023-JC dated 02.11.2023 & 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is less than Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department.

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

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)