CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60463 of 2017

[Arising out of Order-in-Appeal No. 545/CE/APPEAL-ii/Delhi/2016 dated 25.03.2017 passed by the Commissioner (Appeals), Central Excise, Gurgaon]

Commissioner of Central Goods & Service Tax, Gurgaon I ......**Appellant**
GST Bhawan, Plot No. 36-37, Sector 32,
Gurugram

VERSUS

Hero Moto Corp Ltd. ......**Respondent**
37Km Stone, Delhi-Jaipur Highway, Sector 33 Gurgaon

APPEARANCE:

Shri Aniram Meena with Shri Shivam Syal, Authorized for the Appellant

Shri Akshay Kumar, Advocate for the Respondent

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

FINAL ORDER NO. 60554/2025

DATE OF HEARING: 19.05.2025
DATE OF DECISION: 19.05.2025

P.ANJANI KUMAR:

Heard both the parties.

2. The learned AR for the Revenue submits that 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is less than Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department. In view of the said instructions, the Revenue is seeking withdrawal of the present appeal.

3. The appeal is dismissed as withdrawn under Litigation polity without going into the merits of the case.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)

Kailash