

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 53471 of 2015

[Arising out of Order-in-Appeal No. 18/ST/DLH/2015 dated 26.05.2015 passed by the Commissioner (Appeals), Central Excise, Delhi]

**Commissioner of Central Excise & Service
Tax, Panchkula**

.....Appellant

SCO No. 407-408, Sector 8, Panchkula 134119

VERSUS

Om Sai ram Co Perative Lc Society

.....Respondent

House No. 441/9, Laxman Colony, Near Birla Mandir
Karnal, Haryana

APPEARANCE:

Shri Narinder Singh, Authorized for the Appellant

None for the Respondent

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

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

FINAL ORDER NO. 60563/2025

DATE OF HEARING: 19.05.2025

DATE OF DECISION: 19.05.2025

S. S. GARG:

Heard both the parties.

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Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department; in view of this, we dismiss the appeal of the Revenue under Litigation Policy without going into the merits of the case.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)

Kailash