CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 52947 of 2015

[Arising out of Order-in-Appeal No. JNK-EXCUS-000-APP-140-15-16 dated 09.06.2015 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh II]

Commissioner of Central Excise & Service Tax, Jammu & Kashmir ......**Appellant**
Ob-32, Rail Head complex
Jammu and Kashmir 180012

VERSUS

Bharat Box Factory (Unit-1) ......**Respondent**
Plot No. 15-18, Industrial Growth Centre,
Samba Jammu & Kashmir 184121

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. 60562/2025

DATE OF HEARING: 19.05.2025
DATE OF DECISION: 19.05.2025

P. ANJANI KUMAR:

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is less than Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department; in view of this, we dismiss the appeal of the Revenue under Litigation Policy without going into the merits of the case.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