

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

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 61407 of 2025

(on behalf of Appellant)

in

Customs Appeal No. 60229 of 2023

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-550-2023 dated 30.12.2022 passed by the Commissioner (Appeals), CGST, Ludhiana]

The Commissioner of Customs, Ludhiana

GST Bhawan, F-Block, Ludhiana, Punjab-141001

.....Appellant

VERSUS

M/s Engineers and Trio

K-130, Phase-VIII, Focal Point,
Ludhiana, Punjab-141010

.....Respondent

APPEARANCE:

Shri Anurag Kumar, Authorized Representative for the Appellant

Shri R.K. Hasija, Advocate for the Respondent

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

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

FINAL ORDER NO. 61440/2025

DATE OF HEARING: 26.09.2025

DATE OF DECISION: 26.09.2025

P.ANJANI KUMAR:

The Department has filed this miscellaneous application seeking withdrawal of the present appeal on the ground that the disputed duty element involved in the present appeal is only Rs.37,48,642/-

which is less than the threshold limit of Rs.50 Lakhs prescribed vide Instruction dated 02.11.2023.

2. In view of the above, the appeal is dismissed as withdrawn.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

PK