

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 61956 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-1721-1729-18 dated 13.09.2018 passed by the Commissioner (Appeals), CGST & Customs, Ludhiana]

Commissioner of Customs, Ludhiana
ICD GRFL, GT Road,
Sahnewal, Ludhiana, Punjab

.....Appellant

VERSUS

M/s Garg International
Kanganwal Road, Vpo Jugiana,
GT Road, Ludhiana, Punjab

.....Respondent

APPEARANCE:

Mr. Anurag Kumar, Authorized Representative for the Appellant

Mr. Vikrant Kackria, Advocate for the Respondent

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

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

FINAL ORDER NO. 61652/2025

DATE OF HEARING: 12.11.2025

DATE OF DECISION: 12.11.2025

S.S. Garg :

The learned Counsel for the Respondent submits that the amount of duty involved in the present case is below of the threshold limit prescribed in Circular F.No.390/Misc/30/2023-JC dated 02.11.2023.

2. Since the amount of duty involved in the present appeal is below of the threshold limit prescribed in Circular F.No.390/Misc/30/2023-JC dated 02.11.2023 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is less than Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department; therefore, we dismiss the appeal of the Revenue under Litigation Policy without going into the merits of the case.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)