

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

REGIONAL BENCH - COURT NO. I

**1. Customs Appeal No. 61966 of 2018**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1709-1720-18 dated 13.09.2018 passed by the Commissioner (Appeals), customs, Ludhiana]

**Commissioner of Customs, Ludhiana**

ICD GRGL, G.T. Road  
Sahnewal, Ludhiana  
Punjab 141001

**.....Appellant**

*VERSUS*

**M/s Shiva Taxfabs Ltd**

Village Iraq Machhiwara Road, Punjab

**.....Respondent**

- 2. Customs Appeal No. 61967 of 2018 [ CC Vs. Sobhagia Clothing Co.]**
- 3. Customs Appeal No. 61968 of 2018 [ CC Vs. Taneja Apex]**
- 4. Customs Appeal No. 61969 of 2018 [ CC Vs. Sobhagia Clothing Co.]**
- 5. Customs Appeal No. 61970 of 2018 [ CC Vs. S T Wollen Mills Pvt Ltd]**
- 6. Customs Appeal No. 61971 of 2018 [ CC Vs. Shiva Taxfabs Pvt ]**

**APPEARANCE:**

Shri Anurag Kumar, Authorized Representative for the Appellant

Shri 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. 61661-61666/2025**

DATE OF HEARING: 13.11.2025

DATE OF DECISION: 13.11.2025

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is less than Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department; therefore, we dismiss the appeal of the Revenue under Litigation Policy without going into the merits of the case.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