

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 61225 of 2018

[Arising out of Order-in-Original No. 19/ST/COMMR/PKL/RS/201-18 dated 27.03.2018 passed by the Commissioner of CE & CGST, Panchkula]

**Commissioner of Central Goods & Service
Tax, Gurugram-I**

Plot No. 36-37, Sector 32,
Gurugram, Haryana 122001

.....Appellant

VERSUS

Enrich Agro Food Products Pvt Ltd

Plot No. 276-277, Udyog Vihar, Phase II,
Gurugram, Haryana

.....Respondent

APPEARANCE:

Ms. Amita Gupta, Authorized Representative for the Appellant

Ms. Khushbu Sood, Advocate for the Respondent

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

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

FINAL ORDER NO. 61706/2025

DATE OF HEARING: 19.11.2025

DATE OF DECISION: 19.11.2025

P. ANJANI KUMAR :

The learned Counsel for the Respondent submits that the amount involved in the present case, i.e. penalty of Rs. 47,18,187/-, is below of the threshold limit prescribed in Circular F.No. CBIC-160390/20/2024-JC-CBEC dated 06.08.2024.

2. Since the amount 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is less than Rs. 60 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department; therefore, we dismiss the appeal of the Revenue under Litigation Policy without going into the merits of the case.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)