

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60249 of 2019

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1915-18 dated 20.11.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

Commissioner of Customs, Ludhiana
ICD, GRFL, G.T. Road, Sahnewal,
Ludhiana, Punjab-141001

.....Appellant

VERSUS

M/s Winsome Textile Industries Ltd.
Industrial Area, Baddi, Himachal Pradesh

.....Respondent

APPEARANCE:

Shri Anurag Kumar, Authorized Representative 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. 61780/2025

DATE OF HEARING/ DECISION: 16.12.2025

P. ANJANI KUMAR:

The amount of tax involved in the present appeal is below 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is less than Rs. 60 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department.

2. 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)

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