

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

REGIONAL BENCH - COURT NO. I

**Custom Appeal No. 60563 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2080-2081-19 dated 11.02.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

**Commissioner of Customs, Ludhiana**

**.....Appellant**

Customs House, G.T. Road, Sahnewal,  
Ludhiana, Punjab-141120

*VERSUS*

**M/s Gillanders Arbuthnot Co. Ltd.**

**.....Respondent**

Village Akbarpura, Ahmedgarh, Sangrur,  
Punjab-148022

**WITH**

**Custom Appeal No. 60564 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2080-2081-19 dated 11.02.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

**Commissioner of Customs, Ludhiana**

**.....Appellant**

Customs House, G.T. Road, Sahnewal,  
Ludhiana, Punjab-141120

*VERSUS*

**M/s Agarwal Yarns**

**.....Respondent**

Near Sartaj Grewal Farms  
Bahadur Kee Road,  
Ludhiana, Punjab-141008

**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.61781-61782/2025**

DATE OF HEARING/DECISION: 16.12.2025

**P. ANJANI KUMAR:**

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is less than Rs. 60 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department.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