

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 60409 of 2020**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-0022-2020 dated 29.01.2020 passed by the Commissioner (Appeals), Central Goods & Services Tax, Ludhiana]

**Commissioner of Central Excise and ST, .....Appellant**  
**Ludhiana**  
GST Bhawan, F-Block, Rishi Nagar  
Ludhiana 141001

*VERSUS*

**M/s Kisco Castings .....Respondent**  
Guru Ki Nagri Bhadla Road, Mandi  
Gobindgarh, Punjab 147301

**APPEARANCE:**

Shri Kanish Saini, 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. 61784/2025**

DATE OF HEARING: 17.12.2025

DATE OF DECISION: 17.12.2025

**S.S.GARG:**

Heard the learned Authorized Representative for the Revenue.

2. The amount of duty 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is less than Rs. 60 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department. 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)**