

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60459 of 2017

[Arising out of Order-in-Appeal No. 520-21/CE/Appeal-II/Delhi/2016 dated 22.03.2017 passed by the Commissioner (Appeals), Central Excise, Gurugram-I]

**Commissioner of Goods & Service Tax,
Gurugram**

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

.....Appellant

VERSUS

M/s Suzuki Motorcycle India Pvt. Ltd.

Village Kherki Daula, Badshahpur, NH-8
Link Road, Gurgaon, Haryana-122101

.....Respondent

APPEARANCE:

Shri Anurag Kumar and Shri G.D. Bansal, Authorized Representatives
for the Appellant

Ms. Krati Singh and Shri Monarch Mittal, Advocates for the Respondent

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

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

FINAL ORDER NO. 60036/2026

DATE OF HEARING/ DECISION: 13.01.2026

P. ANJANI KUMAR:

The amount of duty 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appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department.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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