

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60026 of 2025

[All arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-327-2024 dated 02.09.2024 passed by the Commissioner (Appeals),CGST, Ludhiana]

**Commissioner of Customs,
Ludhiana**

Customs House, ICD-GRFL
Complex, G.T. Road,
Sahnewal, Ludhiana 141120

.....Appellant

VERSUS

M/s Engineers Trio

K-130-131, Phase-VIII, Focal Point, Ludhiana
Punjab 141010

.....Respondent

APPEARANCE:

Mr. Anurag Kumar, Authorized Representative for the Appellant

Mr. Shivang Puri, Advocate for the Respondent

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

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

FINAL ORDER NO. 60041/2026

DATE OF HEARING: 14.01.2026

DATE OF DECISION: 14.01.2026

S. S. GARG:

Heard both the sides.

2. The amount of duty involved in the each of the appeals is below of the threshold limit prescribed in circular F.No.390/Misc/30/2023-JC dated 02.11.2023 issued by the CBIC wherein it is provided that if the duty amount involved is less than Rs.50 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shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department.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 present 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)

Kailash