

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 61955 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1721-1729-18 dated 13.09.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

Commissioner of Customs, Ludhiana
ICD CRFL, G T Road, Sahnwal, Ludhiana, Punjab

.....Appellant

VERSUS

Padam Trader
2339, Amarpura, Ludhiana, Punjab

.....Respondent

APPEARANCE:

Mr. Varun Sharma, 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. 60476/2026

DATE OF HEARING: 29.07.2026

DATE OF DECISION: 29.07.2026

S. S. GARG :

The amount of duty involved in the present appeal 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is less than Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department.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 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)