

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

DIVISION BENCH
COURT NO. I

APPEAL NO. ST/1294/2010-[DB]

[Arising out of Order-in-Appeal No. 64-65-ST-APPL-CHD-II-2010 dated 26.05.2010 passed by the Commissioner (Appeals)]

Date of hearing/decision: 02.08.2018

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Devender Singh, Member (Technical)

CCE, Chandigarh

: Appellant(s)

VS

Paramount Chem-Tech (P) Limited

: Respondent(s)

Appearance:

Present for the Appellant(s): Sh. Harvinder Singh, AR

Present for the Respondent(s): None

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Devender Singh, Member (Technical)

FINAL ORDER NO. 62582/2018

Per : Ashok Jindal

Considering the fact that revenue involved in the appeal is less than the amount of Rs. 20 Lakhs and as per Litigation Policy vide F.No. 390/Misc/116/017 J.C. dated 11.07.2018, instructions were issued not to file the appeal or withdrawn the appeal where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.

2. Admittedly, it is a case of demand of service tax, no substantial question of law is involved, therefore, as per the litigation policy, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the court)

(Devender Singh)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

RAS'