

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

**COURT NO. I
APPEAL NO. ST/662/2010**

[Arising out of Order-in-Appeal No. 52/ST/DL-II/2010 dated 16.02.2010 passed by the Commissioner of Central Excise (Appeals), New Delhi-II]

Date of hearing/decision: 16.08.2018

For approval and signature:

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

C.C.E. & S.T.- Panchkula : **Appellant(s)**

VS

M/s Ambala Sugar Agency : **Respondent(s)**

Appearance:

Present for the Appellant(s): Shri Bhasha Ram (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. 62616/2018

Per : Ashok Jindal

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Litigation Policy vide F. No. 390/Misc/116/017 J. C. Dated 11.07.2018 instructions were issued not to file appeal or withdrawn the appeals where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.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

(Order dictated and pronounced in the open court)

Devender Singh
Member (Technical)

Ashok Jindal
Member (Judicial)

Kailash