

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

DIVISION BENCH
COURT NO.1

Appeal No. E/53970-53971/2014

[Arising out of the Order-in-Appeal No. 117-118-APPL-CUS-D-CAMP-CHD-2013-14 dated 28.03.2014 passed by the CCE (Appeals), Jammu & Kashmir]

Date of Hearing/Decision: 31.08.2018

For Approval & signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

CCE, Jammu & Kashmir

Appellant

Vs.

Samarat Ferro Alloys Pvt.Ltd.

Respondent

Appearance

Shri. Tarun Kumar, AR- for the appellant
Shri. S.K. Malhotra, CA- for the respondent

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

FINAL ORDER NO: 62869-62870 / 2018

Per Ashok Jindal:

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Litigation Policy vide F. No. 390/Misc/116/017 J. C. Dated 11.07.2018 instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.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

(Dictated and pronounced in the open court)

Anil G. Shakkarwar
Member (Technical)

Ashok Jindal
Member (Judicial)

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