

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017
SINGLE MEMBER BENCH
COURT NO. I

APPEAL NO. E/61084/2018-EX[SM]

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-001-002-18-19 dated 05.04.2018 passed by the Commissioner of Central Excise (Appeals), Chandigarh]

C.C.E. & S.T., Chandigarh-I : **Appellant(s)**

VS

M/s Abbott Healthcare Ltd. : **Respondent(s)**

Appearance:

Present for the Appellant(s): Mr. A.K. Saini, A.R.

Present for the Respondent(s): Mr. Arindam Chatterjee, C.A.

CORAM:

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

Date of hearing/decision: 10.10.2018

FINAL ORDER NO. 63242/2018

Per Ashok Jindal :

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Litigation Policy vide F.No. 390/Misc/116/017 J.C. dated 11.07.2018, instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.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

(Ashok Jindal)
Member (Judicial)