

Customs, Excise & Service Tax Appellate Tribunal
SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Appeal No. E/53323-53335,53409/2014

| Sr. No | Case No         | Impugned Order Detail's               | Date of Impugned Order | Passed By                                      | Appellant                     | Respondent                         |
|--------|-----------------|---------------------------------------|------------------------|------------------------------------------------|-------------------------------|------------------------------------|
| 1      | E/53323/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 2      | E/53324/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 3      | E/53325/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 4      | E/53326/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 5      | E/53327/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 6      | E/53328/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 7      | E/53329/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 8      | E/53330/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 9      | E/53331/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 10     | E/53332/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 11     | E/53333/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 12     | E/53334/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 13     | E/53335/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |
| 14     | E/53409/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR | C.C.E. & S.T.-Jammu & Kashmir | Alstrong Enterprises India Pvt Ltd |

**Represented by:**

For Appellant (s) : Shri G. M. Sharma, AR  
For Respondent (s): Shri S. K. Mehlotra, Advocate

**CORAM :**

**Mr. Ashok Jindal, Hon'ble Member (Judicial)**  
**Mr. Bijay Kumar,, Hon'ble Member (Technical)**

Date of Hearing/Decision: 04.12.2018

**ORDER No. A/63524-63537 / 2018**

***Per : Mr. 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 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 duty, no substantial question of law is involved, therefore, as per the litigation policy, the appeals filed by the Revenue are dismissed.

*(Dictated & pronounced in the Court)*

**(Bijay Kumar)**  
Member (Technical)

**(Ashok Jindal)**  
Member (Judicial)

G.Y.