

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

DIVISION BENCH

Court-I

Appeal No.E/2524 & 2530/2007

(Arising out of OIA No.152-153/CE/App/JaL/2007 dt.3.5.2007
passed by the CCE (Appeals), Chandigarh)

Date of hearing/Decision:07.12.2018

CCE, Jalandhar

Appellant

Vs.

M/s. Narankar Mechanical Works

Respondent

Present for the Appellant: Shri Atul Handa, AR

Present for the Respondent: None

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

Hon'ble Mr.Bijay Kumar, Member (Technical)

FINAL ORDER NO.63554-63555/2018

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Litigation Policy vide F. No. 390/Misc/116/017 J. C. Dated 11.07.2018 instructions were issued not to file appeal or withdrawn the appeals where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.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

(pronounced in the court)

**(BIJAY KUMAR)
MEMBER (TECHNICAL)**

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

