

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**  
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

**DIVISION BENCH**  
**COURT NO. I**

**APPEAL NO. E/2714/2007-Ex[DB]**

[Arising out of Order-in-Appeal No. 162/CE/APPL/CHD/LDH/2007 dated 06.07.2007 passed by the Commissioner (Appeals), Ludhiana]

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**CCE, Ludhiana** : **Appellant(s)**

**VS**

**S.T. Cottex Exports (P) Ltd** : **Respondent(s)**

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Appearance:

Present for the Appellant(s): Mr. Tarun Kumar, A.R.

Present for the Respondent(s): Mr. Naveen Bindal, Advocate

**CORAM:**

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

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

**Date of hearing/decision:** 05.12.2018

**FINAL ORDER NO.** 63564/2018

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Litigation Policy vide F.No. 390/Misc/116/017 J.C. dated 11.07.2018, instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.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

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

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