

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

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Appeal No. E/60639/2018

(Arising out of OIA-254-CE-CGST-APPEAL-GURUGRAM-SG-2017 dated 29/12/2017 passed by the Commissioner of Central Excise and Service Tax-Gurgaon-I)

CCE & ST-Gurgaon-I : Appellant (s)

Vs

M/s Unitools A Division of Mars Associates P Ltd : Respondent (s)

**Represented by:**

For Appellant (s) : Shri G. M. Sharma, AR

For Respondent (s): None

**CORAM :**

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

Date of Hearing/Decision: 13.12.2018

**ORDER No.A/63590 / 2018**

**Per : Mr. Ashok Jindal**

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Litigation Policy vide F. No. 390/Misc/116/017 J. C. Dated 11.07.2018 instructions were issued not to file appeal or withdrawn the appeals where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.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

*(Dictated & pronounced in the Court)*

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

G.Y.