

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**CHANDIGARH**

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REGIONAL BENCH – COURT NO. 1

**Appeal No. E/60032/2019**

[Arising out of OIA-APPL-CE-PKL-150-152-2018 dated 04/09/2018 passed by the Commissioner (Appeals) of Central Excise, Panchkula]

**CCE & ST- Panchkula**

**: Appellant (s)**

GST and Central Excise, Commissionerate  
SCO 407-408, Sector – 8, Panchkula (Haryana)

Vs

**Godawari Enterprises**

**: Respondent (s)**

Bilaspur Link Road, Jaroda Gate, Jagadhri

**WITH**

**Appeal No. E/60033/2019**

[Arising out of OIA-APPL-CE-PKL-150-152-2018 dated 04/09/2018 passed by the Commissioner (Appeals) of Central Excise, Panchkula]

**CCE & ST- Panchkula**

**: Appellant (s)**

GST and Central Excise, Commissionerate  
SCO 407-408, Sector – 8, Panchkula (Haryana)

Vs

**Saraswati Impex**

**: Respondent (s)**

Bilaspur Link Road, Jaroda Gate, Jagadhri

APPEARANCE:

Shri Tarun Kumar, AR for the Appellant

None for the Respondent

**CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JINDAL)**

**FINAL ORDER No. 60395-60396 / 2019**

Date of Hearing/Decision:15.04.2019

***Per : Mr. 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F. No. 390/Misc/116/017 J. C. Dated 11.07.2018 instructions were issued not to file appeal or withdrawn the appeals where the amount in dispute is less than Rs. 20 Lakhs before this Tribunal and no substantial question of law is involved.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.

*(Dictated & pronounced in the Court)*

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

G.Y.