

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Appeal No. ST/1389/2010**

[Arising out of OIA- 258/BK/RTK/2010 dt. 30/06/2010 passed by the Commissioner (Appeals) of Central Excise, Delhi-III]

**CCE & ST-Rohtak**

**: Appellant (s)**

Pacific City Centre, IInd Floor, Near  
Jat Bhawan, Delhi Road  
Rohtak, Haryana, 124001

Vs

**Lovely Traders**

**: Respondent (s)**

Gur Mandi Bazar, Panipat (Haryana)

APPEARANCE:

Shri H. S. Barar, Authorised Representative for the appellant

Shri Joy Kumar, Advocate for the respondent

**CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JUDICIAL)**  
**HON'BLE Mr. C L MAHAR, MEMBER (TECHNICAL)**

**ORDER No. A/60740 / 2019**

Date of Hearing/Decision: 06.09.2019

***Per : Mr. Ashok Jindal***

Considering the fact that Revenue involved in this appeal is less than the amount of Rs. 50 Lakhs and as per Litigation Policy vide F.No. 390/Misc/116/017-JC dated 22.08.2019, instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 50 Lakhs before this Tribunal and no substantial question of law is involved.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 & pronounced in the Court)*

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

**(C. L. Mahar)**  
 Member (Technical)