

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
REGINAL BENCH AT CHANDIGARH**

Court NO.I

Service Tax Appeal No. 39/2010-Cu-DB

(Arising out of OIA No.193/CE/LDH/2009 dt.1.10.2009 passed by the Commissioner, Central Excise (Appeals), Plot NO.19, CR Building, Sector 17C, Chandigarh)

Commissioner of Central Excise, Ludhiana **Appellant**
(Central Excise House, F Block, Rishi Nagar, Ludhiana-141001)

Vs.

M/s. Bhagwan Dass **Respondent**
(Focal Point, Dhandari Kalan, Railway Mall Godown Road, Ludhiana)

Present for the Appellant: Shri H.S.Brar, AR
Present for the Respondent: Shri Mukesh Pandey, Advocate

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr.C.L.Mahar, Member (Technical)

FINAL ORDER NO.60750/2019

Date of hearing: 04.09.2019
Date of Decision: 04.09.2019

PER: 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per Litigation Policy vide F.No. 390/Misc/116/017-JC dated 22.08.2019, instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 50 Lakhs before this Tribunal and no substantial question of law is involved.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.

(operative part of order was pronounced in the court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(C.L.MAHAR)
MEMBER (TECHNICAL)

