CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

Appeal No. E/60882/2018

[Arising out of OIA No. LUD-EXCUS-001-APP-659-18 dated 15.03.2018 passed by the Commissioner (Appeals) of Central Goods & Service Tax, Ludhiana-141001]

CCE & ST- Ludhiana : **Appellant (s)**
CENTRAL EXCISE HOUSE, F-BLOCK RISHI NAGAR
LUDHIANA, PUNJAB, 141001

Vs

M/s Dixon Technologies India Pvt. Ltd. : **Respondent (s)**
(now Known As M/s Dixon Technologies India Ltd.)
- 14&15, Phase-ii, Gautam Buddha Nagar., Noida
U.P, 201305

APPEARANCE:
Shri Tarun Kumar, AR for the Appellant
Shri Joy Kumar, Advocate for the Respondent

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

FINAL ORDER No. 60781 / 2019

Date of Hearing: 25.09.2019
Date of Decision: 25.09.2019

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per Litigation Policy vide F.No. 390/Misc/116/017-JC dated 22.08.2019, instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 50 Lakhs before this Tribunal and no substantial question of law is involved.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

G.Y.
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