

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

REGIONAL BENCH - COURT NO. I

Appeal No. ST/30/2010 -[DB]

(Arising out of Order-in-Appeal No. 324-341/CE/CHD-1/09 dated 12.10.2009 passed by the Commissioner (Appeals), Chandigarh)

C.C.E Chandigarh

(C.R. Building Plot No. 19, Sector 17-c Chandigarh 160017)

.....Appellant

VERSUS

Shri Vasudev Mehto, Contractor

(C/O M/s Modern Steels Limited, sirhind Side, G.T. Road, Mandi Gobindgarh)

.....Respondent

WITH

Appeal No. ST/34/2010 -[DB]

(Arising out of Order-in-Appeal No. 324-341/CE/CHD-1/09 dated 12.10.2009 dated 12.10.2009 passed by the Commissioner (Appeals), Chandigarh)

C.C.E Chandigarh

(C.R. Building Plot No. 19, Sector 17-c Chandigarh 160017)

.....Appellant

VERSUS

Shri Kailash Yadav, Contractor

(C/O M/s Modern Steels Limited, sirhind Side, G.T. Road, Mandi Gobindgarh)

.....Respondent

APPEARANCE:

Shri A.K. Saini, Authorised Representative for the Appellant

Shri Vikrant Kackria, Advocate for the Respondent

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

HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 61084-61085 of 2019

DATE OF HEARING: 28.11.2019
DATE OF DECISION: 28.11.2019

PER ASHOK JINDAL:

Considering the fact that Revenue involved in these appeals are 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per Litigation Policy vide F.No. 390/Misc/116/017-JC dated 22.08.2019, instructions were issued not to file appeals or withdrawn the appeals where the amount in dispute is less than Rs. 50 Lakhs before this Tribunal and no substantial question of law is involved.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 appeals filed by the Revenue is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

(BIJAY KUMAR)
MEMBER (TECHNICAL)