

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

REGIONAL BENCH - COURT NO. I

Appeal No. ST/875/2010 -[DB]

(Arising out of Order-in-Appeal No. 242/CE/LDH/2009 dated 08.12.2009 passed by the Commissioner (Appeals), Chandigarh)

C.C.E & S.T. Ludhiana

(Central Excise House, F block Rishi Nagar Ludhiana
141001)

.....Appellant

VERSUS

Soroya Money Changer

(Basti Danishmanda, Jalandhar)

.....Respondent

APPEARANCE:

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

None, for the Respondent

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

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

FINAL ORDER NO.

61082 of 2019

DATE OF HEARING: 29.11.2019

DATE OF DECISION: 29.11.2019

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per Litigation Policy vide F.No. 390/Misc/116/017-JC dated 22.08.2019, instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 50 Lakhs before this Tribunal and no substantial question of law is involved.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

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

(BIJAY KUMAR)
MEMBER (TECHNICAL)

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