

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

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REGIONAL BENCH – COURT NO. 1

**Excise Early Hearing Application No. 60158 of 2019  
Excise Misc. Application No. 60635 of 2019  
in  
Excise Appeal No. 4033 Of 2010**

[Arising out of OIA No. 374/BK/RTK/2010 dated 23.09.2010 passed by the Commissioner (Appeals) of Central Excise, Rohtak]

**CCE & ST- Rohtak**

Commissionerate, Rohtak SCO No. 6, HUDA  
Sector-1, Market, Rohtak

**: Appellant (s)**

Vs

**Rama Industries**

Hisar road, Rohtak Haryana

**: Respondent (s)**

**AND**

**Excise Misc. Application No. 60636 of 2019  
in  
Excise Appeal No. 4034 Of 2010**

[Arising out of OIA No. 395/BK/RTK/2010 dated 08.10.2010 passed by the Commissioner (Appeals) of Central Excise, Rohtak]

**CCE & ST- Rohtak**

Commissionerate, Rohtak SCO No. 6, HUDA  
Sector-1, Market, Rohtak

**: Appellant (s)**

Vs

**Manish Steel Services**

Hisar road, Rohtak Haryana

**: Respondent (s)**

APPEARANCE:

Ms. Geetika, Authorised Representative for the Appellant  
Ms. Priyanka Singla, Advocate for the Revenue

**CORAM : HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)**

**ORDER No. A/60065-60066 / 2022**

Date of Hearing:04.05.2022  
Date of Decision:04.05.2022

**Per : Mr. Ajay Sharma**

The Miscellaneous Applications have been filed by the Revenue for withdrawal of the appeals praying that since the amount involved in this appeal is much less than the threshold limit of Rs.50 lakhs, therefore, in view of circular dated 22.08.2019 issued by Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs (Judicial Cell), they may be permitted to withdraw this appeal.

2. In view of the facts stated in the Miscellaneous Applications, the same are allowed and the appeals filed by the Revenue are dismissed as withdrawn. The application for Early Hearing filed by the Revenue is also dismissed as infructuous.

*(Dictated & pronounced in the Court)*

**(Ajay Sharma)**  
MEMBER (JUDICIAL)

G.Y.