

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70501 of 2016

(Arising out of Order-in-Appeal No.MRT/EXCUS/000/APPL-I/463/2015-16 dated 28/01/2016 passed by Commissioner (Appeals-I) Central Excise, Meerut)

Commissioner of Central Excise, MeerutAppellant
(Opp. CCS University, Mangal Pandey Nagar, Meerut)
VERSUS

Shri Praveen KumarRespondent
(306, Multan Nagar, Mandir Wali Gali, Baghpat Road, Meerut, U.P.)

APPEARANCE:

Shri Santosh Kumar, Authorised Representative for the Respondent
Absent on Call, for the Appellant

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.-70047/2023

DATE OF HEARING : 24 August, 2023
DATE OF DECISION : 24 August, 2023

P.K. CHOUDHARY:

When the matter was called Shri Santosh Kumar, Authorized Representative appeared on behalf of the Revenue. None appeared on behalf of the Respondent.

2. On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc./116/2017-JC dated 22nd August, 2019. Accordingly, the Appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

LKS