

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

EASTERN ZONAL BENCH: KOLKATA

Excise Appeal No. 12/2009

(Arising out of Order-in-Appeal No.188-189/JSR/2008 dated 24.10.2008 passed by the Commissioner (Appeals), Central Excise & Service Tax, Ranchi)

Commissioner of Central Excise, JSR

Applicant (s)/Appellant (s)

Vs.

M/s. Tata Ryerson Ltd.

Respondent (s)

Appearance:

Shri A.K. Biswas, Supdt. (AR) for the Appellant (s)
Dr. Samir Chakraborty, Sr. Advocate &
Shri Abhijit Biswas Advocate for the Respondent (s)

CORAM:

Hon'ble Shri P.K.Choudhary, Member (Judicial)
Shri Bijay Kumar, Hon'ble Technical Member

Date of Hearing/Decision:- 14.05.2018

ORDER NO.FO/ 76057/2018

Per CORAM :

1. This appeal has been filed by the Revenue against order-in-Appeal No. 188-189/JSR/2008 dated 24.10.2008 passed by the Commissioner (Appeals), Central Excise & Service Tax, Ranchi.

2. Sri A.K. Biswas, Supdt. (AR) appeared on behalf of the Revenue and reiterated the grounds of appeals. Heard Id. AR and perused the appeals records.

3. I find that though the amount involved in this matter is Rs.3,51,319/- which is below the monetary limit of Rs.10.00 lacs in terms of Board's Instruction F.No.390/Misc./163/2010-JC dated 17.08.2011. The present case falls under exclusion clause 3(c) of the National Litigation Policy introduced vide Board's Instruction dated 17.12.2015 which has been deleted vide Instruction F.No.390/Misc./116/2017-JC dated 04.04.2018.

Accordingly, the appeal is dismissed.

(Dictated and Pronounced in the Open Court)

Sd/- 14/5/18

(Bijay Kumar)
MEMBER(TECHNICAL)

Sd/- 14/5/18

(P.K.Choudhary)
MEMBER(JUDICIAL)

k.b/-