

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

EASTERN ZONAL BENCH: KOLKATA

Excise Appeal No. 05/2009

(Arising out of Order-in-Appeal No.175/JSR/2008 dated 30.09.2008
passed by the Commissioner (Appeals), Central Excise , Ranchi)

Commissioner of Central Excise, JSR

Applicant (s)/Appellant (s)

Vs.

M/s. Hindustan Copper Ltd.

Respondent (s)

Appearance:

Shri K. Chowdhury, Supdt. (AR) for the Appellant (s)

NONE for the Respondent (s)

CORAM:

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

Date of Hearing/Decision:- 15.05.2018

ORDER NO.FO/76075/2018

Per CORAM :

The present appeal is filed by the Revenue against the Order-in-Appeal No. 175/JSR/2008 dated 30.09.2008 passed by the Commissioner (Appeals), Central Excise , Ranchi.

2. Heard Shri K. Chowdhury, Supdt., Id.AR for the Revenue.

3. After hearing the Id. D.R. and on perusal of record, it appears that the amount involved in the present Appeal is less than Rs.10.00 Lakhs, accordingly, the same is covered by the National Litigation Policy issued by the CBEC Circular bearing No.390/Misc./163/2010-JC (8-2011) dated 17.08.2011.

4. In view of the above, appeal having less than tax effect is not maintainable.

5. In the result, the appeal filed by the Department, is dismissed *in limine*.

(Dictated and pronounced in the open court)

Sd/- 15/5/18

(Bijay Kumar)
MEMBER(TECHNICAL)

Sd/- 15/05/18

(P.K.Choudhary)
MEMBER(JUDICIAL)

k.b/-