

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No.E/510/2009

(Arising out of Order-in-Appeal No.33/RAN/2009 dated 30.06.2009 passed by the Commissioner (Appeals) of Central Excise & Service Tax, Ranchi)

Commissioner of Central Excise, Ranchi

Applicant (s)/Appellant (s)

Vs.

M/s. Rajhans Refractories (P) Ltd.

Respondent (s)

Appearance:

Sri A.K.Biswas, Suptd.(AR) for the Appellant (s)
Shri A.K.Srivastava, Advocate the Respondent (s)

CORAM:

Hon'ble SHRI P.K.CHOUDHARY, Member (Judicial)

Hon'ble SHRI Bijay Kumar, Member (Technical)

Date of Hearing/Decision:- 17.05.2018

ORDER NO.FO/76091/2018

Per Coram

1. The present appeals have been filed by the department against the Order-in-Appeal No.33/RAN/2009 dated 30.06.2009.
2. Shri A.K.Biswas, Suptd.(AR) appearing on behalf of the department, reiterated the grounds of appeal. Shri A.K.Srivastava, Advocate appeared on behalf of the respondent.
3. Heard both sides and perused the appeal records. We find that the appeal is hit by the Circular No.390/Misc./163/2010-JC dated 17.12.2015 as the amount involved in the present appeal is less than the prescribed limit of the Circular.

Accordingly, the appeal filed by the Revenue is dismissed.

(Dictated and Pronounced in the Open Court)

**S/d.
(P.K.Choudhary)
Member (Judicial)**

**S/d.
(BIJAY KUMAR)
Member (Technical)**