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

Appeal No.E/242/2009

(Arising out of Order-in-Appeal No.29/DB/CE(A)/GHY/2008 dated 26.12.2008 passed by the Asstt. Commissioner of Central Excise,Tinsukia)

Commissioner of Central Excise, Dibrugarh

Applicant (s)/Appellant (s)

Vs.

M/s. Vaibhav Tea

Respondent (s)

Appearance:

Sri A.Roy, Suptd.(AR) for the Appellant (s)
Shri N.K.Choudhury, Advocate the Respondent (s)

CORAM:
Hon'ble SHRI P.K.CHOUDHARY, Member (Judicial)
Hon'ble SHRI Bijay Kumar, Member (Technical)

Date of Hearing/Decision:- 18.05.2018

ORDER NO.FO/76089/2018

Per Coram

1. The present appeals have been filed by the department against the Order-in-Appeal No. 29/DB/CE(A)/GHY/2008 dated 26.12.2008.

2. Shri A.Roy, Suptd.(AR) appearing on behalf of the department, reiterated the grounds of appeal. Shri N.K.Choudhury, 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)

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