

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

EASTERN ZONAL BENCH: KOLKATA

Excise Appeal No. 223 / 2008

(Arising out of Order-in-Appeal No.13/Kol.-III/08 dated 29.01.2008
passed by the Commissioner of Central Excise(Appeals-I),Kolkata)

Commissioner of Central Excise, Kolkata-III

Applicant (s)/Appellant (s)

Vs.

M/s. Nicco Corpn. Ltd.

Respondent (s)

Appearance:

Shri S. Mukhopadhyaya, Supdt. (AR) for the Appellant (s)
(Adjournment Request) for the Respondent (s)

CORAM:

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

Date of Hearing/Decision:- 15.05.2018

ORDER NO. : F/O 76080/2018

Per CORAM:

This appeal has been file by the Revenue against Order-in-Appeal
No.13/Kol.-III/08 dated 29.01.2008 passed by the Commissioner of
Central Excise(Appeals-I),Kolkata.

2. Sri S. Mukhopadhyaya, Supdt. (A.R.) appeared on behalf of the
Revenue and reiterated the grounds of appeals. Heard Id. A.R. and

perused the appeal records.

3. We find that though the amount involved in this matter is Rs.3,68,435/- which is below the mandatory limit of Rs.10.00 Lakhs 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.

4. Accordingly, the appeal is dismissed.

(Dictated and Pronounced in the Open Court)

Sd/- 15/5/18
(Bijay Kumar)
MEMBER(TECHNICAL)

Sd/- 15/5/18
(P.K.Choudhary)
MEMBER(JUDICIAL)

k.b/-