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

Stay Petition No. E/S-75612/16
And
Appeal No. *E*/76490/16

(Arising out of Order-in-Appeal No. 08/RAN/2016-17 dated 03.06.2016 passed by the Commissioner of Central Excise & Service Tax, Ranchi-I.

Commissioner of Central Excise and Service Tax, Ranchi

Applicant (s)/Appellant (s)

Vs.

M/S Usha Martin Limited

Respondent (s)

Appearance:
Shri D. Haldar, AC (AR) for the Revenue
Shri G. K. Mundhra, C.A. for the Respondent(s)

CORAM:
HON'BLE SHRI P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE SHRI BIJAY KUMAR, MEMBER(TECHNICAL)

Date of Hearing/Decision: - 07.06.2018

ORDER No. FO/76241/2018

Per CORAM.

This appeal has been filed by the Revenue against Order-in-Appeal No. 08/RAN/2016-17 dated 03.06.2016 passed by the Commissioner of Central Excise & Service Tax, Ranchi-I.

2. Shri D. Haldar, Ld. AC (AR) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Heard both sides and perused the appeal records.

4. On perusal of records, we find that the amount involved in this case is below the monetary limit of Rs. 10 lakhs. 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 under litigation policy. Stay petition also stands disposed of.

(Dictated and pronounced in the open court.)

(Bijay Kumar)
Member(Technical)

(P.K.Choudhary)
Member(Judicial)

Pooja.