

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

Appeal No. ST/150/2008

(Arising out of Order-in-Appeal No. 08/ST/B-II/2008 dated 12.06.2008 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Bhubaneswar.

Commissioner of Central Excise and Service Tax, Bhubaneswar-II

Applicant (s)/Appellant (s)

Vs.

M/S. Nigamananda Rath

Respondent (s)

Appearance:

Shri A. K. Biswas, Supdt. (AR) for the Revenue

None 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/76243/2018

Per CORAM.

This appeal has been filed by the Revenue against Order-in-Appeal No. 08/ST/B-II/2008 dated 12.06.2008 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Bhubaneswar.

2. Shri A. K. Biswas, Ld. Supdt. (AR) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Heard the Ld. A. R. for the Revenue 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.

(Dictated and pronounced in the open court.)

(Bijay Kumar)
Member(Technical)

(P.K.Choudhary)
Member(Judicial)

Pooja.