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

Appeal No. ST/05/2008

(Arising out of Order-in-Appeal No.41/JSR/2007 dated 15.10.2007 passed by the Commissioner of Central Excise, Jamshedpur.

Commissioner of Central Excise, Jamshedpur
Applicant (s)/Appellant (s)

Vs.

M/s. Usha Martin Pvt. Ltd.
Respondent (s)

Appearance:
Shri A. Roy, Suptd. (A.R) for the Appellant-Revenue
(i) Shri. G. K. Mundra, F.C.A. & (ii) Shri M. O. Varughese, A.R. for the Respondent (s)

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

Date of Hearing/Decision: - 04.06.2018

ORDER NO. FO/A/76211/2018

Per CORAM.

This appeal has been filed by the Revenue against Order-in-Appeal No. 41/JSR/2007 dated 15.10.2007 passed by the Commissioner of Central Excise, Jamshedpur.

2. Shri. A. Roy, Suptd. (AR) appeared on behalf of the appellant Revenue and reiterated the grounds of appeals.

3. Heard both sides and perused the appeal records.

4. We find that 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, and 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./115/2017-JC dated 04.04.2018.

4. Accordingly, the appeal is dismissed.

(Dictated and pronounced in the open court.)

(Bijay Kumar)
Member(Technical)

(P.K.Choudhary)
Member(Judicial)

T.K.