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

Appeal No. ST/396/2010

(Arising out of Order-in-Appeal No.109/PAT/S.TAX/Appeal/2010 dated 30.08.2010 passed by the Commissioner (Appeals), Customs & Central Excise, Patna)

Commissioner of Central Excise, Patna Applicant (s)/Appellant (s)
Vs.

I.O.C. Ltd. Respondent (s)

<u>Appearance:</u>

Shri A.K.Biswas, Suptd.(AR) for the Appellant (s)
Shri V.Kameshwar Rao, DGM (Finance) for the Respondent (s)

CORAM:

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

Date of Hearing/Decision:- 13.07.2018

ORDER NO.FO/76423/2018

Per Shri P.K.Choudhary

1. This appeal has been filed by the Revenue against Order-in-Appeal No.109/PAT/S.TAX/Appeal/2010 dated 30.08.2010.

2. Sri A.K.Biswas, Suptd.(AR) appeared on behalf of the Revenue and reiterated the grounds of appeals. Shri V.Kameshwar Rao, DGM (Finance) appeared on behalf of the respondent assessee. Heard both sides and perused the appeals records. We find that though the amount involved in this matter is below the monetary limit of Rs.10.00 lacs 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.

Accordingly, the appeal is dismissed.

(Dictated and Pronounced in the Open Court)

S/d. S/d.
(BIJAY KUMAR) (P. K. CHOWDHARY)
MEMBER (TECHNICAL) MEMBER (JUDICIAL)

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