

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

Appeal No. E/16/2009

(Arising out of Order-in-Appeal No.201/JSR/2008 dated 28.11.2008 passed by the Commissioner (Appeals), Central Excise & Service Tax, Ranchi)

Commissioner of Central Excise, JSR

Applicant (s)/Appellant (s)

Vs.

M/s. Tata Steel Ltd.

Respondent (s)

Appearance:

Shri S.Mukhopadhyay, Suptd.(AR) for the Appellant (s)

Dr. Samir Chakraborty, Sr.Advocate and Shri Abhijit Biswas, Advocate for the Respondent (s)

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, JUDICIAL MEMBER

HON'BLE SHRI BIJAY KUMAR, TECHNICAL MEMBER

Date of Hearing/Decision:- 20.09.2018

ORDER NO.FO/76651/2018

Per Shri P.K.Choudhary

This appeal has been filed by the Revenue against Order-in-Appeal No. Order-in-Appeal No.201/JSR/2008 dated 28.11.2008 passed by the Commissioner (Appeals), Central Excise & Service Tax, Ranchi.

2. Shri S.Mukhopadhyay, Supdt. (A.R.) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Dr. Samir Chakraborty, Sr.Advocate and Shri Abhijit Biswas, Advocate present on behalf of the Respondent.

4. Heard both sides and perused the appeal records.

5. On perusal of records, we find that the amount involved in this case is below the monetary limit of Rs.20 lakhs which has been notified vide instruction being F. No. 390/Misc./116/2017-JC dated 11/07/2018. 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)

S/d.
(BIJAY KUMAR)
MEMBER (TECHNICAL)

S/d.
(P. K. CHOWDHARY)
MEMBER (JUDICIAL)