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

Appeal No. ST/160/2008

(Arising out of Order-in-Appeal No. 09/ST/B-II/2008 dated 12.06.2008 passed by the Commissioner (Appeals), Central Excise, Customs & S. Tax, Bhubaneswar.

CCE & ST-BBSR-II

Applicant (s)/Appellant (s)

Vs.

M/S. IB Valley Transport

Respondent (s)

Appearance:
Shri S. K. Biswas, Suptd. (A. R.) for the Revenue
Shri K. Kurmy & Rajesh Sharma, Advocates for the Respondent(s)

CORAM:
HON'BLE SHRI S. K. PATI, MEMBER (JUDICIAL)
HON'BLE SHRI V. PADMANABHAN, MEMBER (TECHNICAL)

Date of Hearing/Decision: - 03.10.2018

ORDER NO.FO/76692/2018

PER CORAM.

This appeal has been filed by the Revenue against Order-in-Appeal No. 09/ST/B-II/2008 dated 12.06.2008 passed by the Commissioner (Appeals), Central Excise, Customs & S. Tax, Bhubaneswar.

2. Shri S. K. Biswas, Suptd. (A. R.) 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.

(Dictated and pronounced in the open court.)

Sd/-	Sd/-
(S. K. Pati)	**(V. Padmanabhan)**
Member (Judicial)	**Member (Technical)**

Pooja.