

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA**

**EASTERN ZONAL BENCH: KOLKATA**

**Appeal No. E/76199/2018**

**(Arising out of Order-in-Appeal No. 58/ST/RKL-GST/2017 dated  
29/12/2017 passed by the Commissioner (Appeals), CGST, CX &  
Customs, Bhubaneswar.)**

Commr. of Central Tax, GST and C.EX, Rourkela      Appellant (s)  
Vs.

M/s. IDL Explosive Ltd.

Respondent (s)

**Appearance**

Shri A. Roy, Suptd. (A. R.) for the Revenue  
None for the Respondent (s)

**CORAM:**

**HON'BLE SHRI P. K. CHOUDHARY, MEMBER (JUDICIAL)**

**Date of Hearing-31.12.2018**

**ORDER NO. FO/77164/2018**

**PER CORAM**

This appeal has been filed by the Revenue against Order-in-Appeal No.  
Order-in-Appeal No. 58/ST/RKL-GST/2017 dated 29/12/2017 passed by the  
Commissioner (Appeals), CGST, CX & Customs, Bhubaneswar.

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

3. Heard the Ld. DR and perused the appeal records.

4. On perusal of records, I 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.  
Accordingly, the appeal is dismissed under the National Litigation Policy.

(Dictated and pronounced in the open court.)

**Sd/-  
(P. K. CHOUDHARY)  
MEMBER (JUDICIAL)**

Pooja