

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

Appeal No. E/70882/2013, CO – 75871 of 2014

(Arising out of Order-in-Appeal No. 11/SH/CE(A)/GHY/13 dated 02.05.2013 passed by Commissioner of Customs & Central Excise (Appeals), Guwahati.)

Commissioner of Central Excise & ST – Shilong

....Appellant (s)

Vs.

Maithan Smelters Ltd.

....Respondent (s)

Appearance:

Shri S. Guha, AC(AR) for the Appellant (s)

Ms. Paulami Sikdar, Adv. for the Respondent(s)

CORAM:

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

HON'BLE SHRI V. PADMANABHAN, MEMBER(TECHNICAL)

Date of Hearing:- 28.02.2019

ORDER NO.

PER CORAM

The instant appeal is filed by the Revenue against the Order-in-Appeal No. 11/SH/CE(A)/GHY/13 dated 02.05.2013.

2. Heard both sides and perused the appeal records.

3. 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. Accordingly, the appeal is dismissed under Litigation Policy. Cross Objection also gets disposed off.

(Dictated and pronounced in the open court.)

**(V. Padmanabhan)
Member(Technical)**

**(P.K. Choudhari)
Member(Judicial)**

msh