

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

REGIONAL BENCH - COURT NO.2

**Excise Appeal No.552 of 2009
AND**

Excise Cross Objection No.1 of 2010

(Arising out of Order-in-Appeal No.72/JSR/2009 dated 28 July 2009 passed by Commissioner(Appeals) of Central Excise & Service Tax, Ranchi.)

Commissioner of Central Excise, Jamshedpur

(143, New Baradwari, Sakchi,
Jamshedpur-831001)

...Appellant

VERSUS

M/s.Tata Motors Ltd.

(TELCO, Jamshedpur)

.....Respondent

APPEARANCE

Shri S.S.Chattopadhyay, Authorized Representative for the Appellant (s)
Shri H. Shukla (Advocate) for the Respondent (s)

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

FINAL ORDER NO. 76208 / 2019

DATE OF HEARING : 17 September 2019

DATE OF DECISION : 17 September 2019

P.K.CHOUDHARY :

This Appeal has been filed by the Revenue against Order-in-Appeal No.72/JSR/2009 dated 28 July 2009 passed by Commissioner(Appeals) of Central Excise & Service Tax, Ranchi.

2. Shri S.S.Chattopadhyay, learned Authorized Representative 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, I find that the amount involved in the present case is below the monetary limit of Rs.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc/116/2017-JC dated 22 August 2019. Accordingly, the appeal is dismissed under National Litigation Policy. Cross Objection filed by the respondent also gets disposed of.

(Dictated and pronounced in the open Court.)

SD/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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