

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Cus. Appeal No. 75109 of 2016

Arising out of Order-in-Appeal No. 51/Cus/CCP/B/2015 dt. 28/10/2015 passed by the Commissioner (Appeals), Central Excise, Customs & Service Tax, Bhubaneswar.

Commissioner of Customs (Prev.), BBSR

C. R. Building, Rajaswa Vihar,
Bhubaneswar-751007, Odisha

Appellant (s)

VERSUS

M/s. JSW Steel Ltd.

Behind Fish Aquarium,
R. K. Beach Road, Visakhapatnam
530003

Respondent (s)

APPEARANCE :

Shri A. K. Singh, A. R. for the Appellant
None for the Respondent

CORAM:

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

ORDER NO.FO/76324/2019

Date of Hearing/Decision : 01.10.2019

PER BENCH :

This appeal has been filed by the Revenue against Order-in-Appeal No. 51/Cus/CCP/B/2015 dt. 28/10/2015 passed by the Commissioner (Appeals), Central Excise, Customs & Service Tax, Bhubaneswar.

2. Shri A. K. Singh Ld. AR appeared on behalf of the Revenue and reiterated the grounds of appeals. None appeared on behalf of the Respondent.

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

4. On perusal of records, I find that the amount involved in the present cases is below the monetary limit of Rs. 10 lakhs which has been notified vide Board's Instruction being F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeal is dismissed under litigation policy.

(Dictated and pronounced in the open court.)

Sd/-

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

Pooja