

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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.155 of 2012

(Arising out of Order-in-Appeal No.33/CE/B-I/2010 dated 20 December 2011 passed by Commissioner(Appeals) of Central Excise, Customs & Service Tax, Bhubaneswar.)

Commissioner of Central Excise & Service Tax, Bhubaneswar-I
(C.R. Building, Rajaswa Vihar,
Bhubaneswar-751007, Orissa.)

...Appellant

VERSUS

M/s.Mangalam Timber Products Limited

.....Respondent

(At/PO-Kusumi, Dist: Nabarangpur (Odisha),
Pin-764059.)

APPEARANCE

Shri S.S.Chattopadhyay, Authorized Representative for the Appellant (s)
Shri Niraj Baheti, Chartered Accountant for the Respondent (s)

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

FINAL ORDER NO. 76576 / 2019

DATE OF HEARING : 18 November 2019
DATE OF DECISION : 18 November 2019

P.K.CHOUDHARY :

This Appeal has been filed by the Revenue against Order-in-Appeal No.33/CE/B-I/2010 dated 20 December 2011 passed by Commissioner(Appeals) of Central Excise, Customs & Service Tax, Bhubaneswar.

2. Shri S.S.Chattopadhyay, learned Authorized Representative appeared on behalf of the Revenue and reiterated the grounds of appeal. Shri Niraj Baheti, learned Chartered Accountant appeared on behalf of the Respondent.

3. 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.

(Dictated and pronounced in the open Court.)

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

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