

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 76907 of 2019**

(Arising out of Order-in-Order-Appeal No.26/HWH/CE/2019-20 Dated 16.04.2019 passed by Commissioner of CGST & Central Excise (Appeals-II), Kolkata)

**Commr. of CGST & Central Excise, Howrah**

(M.S. Building, 15/1, Strand Road, Kolkata-700001)

**Appellant**

*VERSUS*

**M/s. Alishan Veneer & Plywood Pvt. Ltd.**

(NH-6, Bombay Road, Maheshpur, P.O. Birshibpur, P.S.-Uluberia, Howrah-711315)

**Respondent**

**APPEARANCE :**

Mr. P. K. Ghosh, Authorized Representative for the Appellant  
None for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**

**FINAL ORDER NO.75725/2023**

Date of Hearing : 16 June 2023

Date of Decision : 16 June 2023

**ORDER**

The Commissioner (Appeals) vide OIA No. 26/HWH/CE/2019-20 Dated 16.04.2019 has set aside the demand of Rs.20,80,320/- along with interest and penalty thereon. Being aggrieved by the same, the Department has filed the present Appeal before the Tribunal.

2. No one has appeared on behalf of the Respondent. I perused the Appeal Papers and other documents with the help of Learned AR.

3. On perusal of records, I find that the amount involved in the present case is below Rs.50.00 Lakhs, vide Board's Instruction being F. No. 390/Misc./116/2017-JC dated 22<sup>nd</sup> August 2019 has specified the monetary limits and it has been notified that the Department shall not file Appeal before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)  
Member (Judicial)**