

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 326 of 2012

(Arising out of Order-in-Appeal No. 08/HAL/2012 dated 06.03.2012 passed by Commissioner of Central Excise (Appeal-I), Kolkata).

Commissioner of Central Excise, Haldia.

Haldia Commissionerate, 25, Princep Street,
(3rd Floor), Kolkata-700072.

..Appellant

VERSUS

M/s Decoria Photo frames Ltd.,

1 & 2, Old Court House Corner, Kolkata-700001.

...Respondent

..

APPEARANCE :

Shri J. Chattopadhyay, Authorized Representative for the Appellant

None, for the Respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER No.....75729/2023

DATE OF HEARING : 19.06.2023

DATE OF DECISION : 19.06.2023

PER K. Anpazhakan :

When the matter was called Shri J. Chattopadhyay, Authorized Representative appeared on behalf of the Revenue. None appeared on behalf of the Respondent.

2. On perusal of records, we 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 22nd August, 2019. Accordingly, the Appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(K. Anpazhakan)
Member (Technical)

T.K.