

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

REGIONAL BENCH - COURT NO.1

Excise Appeal No.827 of 2011

(Arising out of Order-in-Appeal No.112-114/PAT/CEx/Appeal/2011 dated 13.06.2011
passed by Commissioner (Appeals), Customs & Central Exise, Patna.)

Commissioner of Central Excise, Patna

(C.R. Building (Annexe), Birchand Patel Path, Patna-800001.)

...Appellant

VERSUS

**Shri T.K.Singh, Sr. Commercial Officer
M/s. Kansai Nerolac Paints**

(Shalimar Cold Storage, Anisabad, Patna.)

.....Respondent

WITH

Excise Appeal No.828 of 2011

(Arising out of Order-in-Appeal No.112-114/PAT/CEx/Appeal/2011 dated 13.06.2011
passed by Commissioner (Appeals), Customs & Central Exise, Patna.)

Commissioner of Central Excise, Patna

(C.R. Building (Annexe), Birchand Patel Path, Patna-800001.)

...Appellant

VERSUS

M/s. Kansai Nerolac Paints

(Shalimar Cold Storage, Anisabad, Patna.)

.....Respondent

AND

Excise Appeal No.829 of 2011

(Arising out of Order-in-Appeal No.112-114/PAT/CEx/Appeal/2011 dated 13.06.2011
passed by Commissioner (Appeals), Customs & Central Exise, Patna.)

Commissioner of Central Excise, Patna

(C.R. Building (Annexe), Birchand Patel Path, Patna-800001.)

...Appellant

VERSUS

M/s. Kansai Nerolac Paints

(Shalimar Cold Storage, Anisabad, Patna.)

.....Respondent

APPEARANCE

Shri P.K.Ghosh, Authorized Representative for the Revenue
Shri N.K.Chowdhury, Advocate for the Respondent (s)

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 76471-76473/2023

DATE OF HEARING : 28 August 2023
DATE OF DECISION : 28 August 2023

Per : BENCH :

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 22 August 2019. Accordingly, the appeals are dismissed under National Litigation Policy.

(Dictated and pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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