

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.1**

Service Tax Appeal No.368 of 2012

(Arising out of Order-in-Original No.10/Commr/ST/Kol/2012-13 dated 08.05.2012
passed by Commissioner of Service Tax, Kolkata.)

Commissioner of Service Tax, Kolkata

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata.)

...Appellant

VERSUS

M/s. Art-E-Mide

.....Respondent

(128/7, Hazra Road, Kolkata-700026.)

APPEARANCE

Shri K.Chowdhury, Authorized Representative for the Revenue
Shri Ananda Kumar Manna, Consultant for the Respondent (s)

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)
FINAL ORDER NO. 76688/2023**

DATE OF HEARING : 18 September 2023

DATE OF DECISION : 18 September 2023

Per : ASHOK JINDAL :

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 prayer of the Revenue is allowed and 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)**

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