

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 937 of 2011

(Arising out of Order-in-Appeal No. 109-110/BOL/2011 dated 16.08.2011 passed by Commissioner (Appeal-IV), Central Excise, Kolkata.)

Commissioner of CGST & Central Excise, Bolpur,
Nanor Chandidas Road, Sian, Bolpur, Dist.-Birbhum, West Bengal.

..Appellant

VERSUS

M/s Nagarjuna Construction Company,
Ltd., (Now known as NCC Ltd,) Plot No. 522-569, Baradighari, Mithani, Dist-Burdwan.

...Respondent

..
APPERANCE :

Shri S. Mukhopadhyay, Authorized Representative for the Appellant
None, for the Respondent

CORAM:

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

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

FINAL ORDER No. 77429/2023

DATE OF HEARING : 02.11.2023

DATE OF DECISION : 02.11.2023

PER Bench:

When the matter was called Shri S. Mukhopadhyay, Authorized Representative appeared on behalf of the Revenue and 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 Appeals are dismissed under National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

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

Tushar