

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 942 of 2011

(Arising out of Order-in-Appeal No. 50/GHY/CE(A)/GHY/11 dated 29.08.2011 passed by Commissioner, Customs & Central Excise, (Appeals), Guwahati.)

Commissioner of Central Excise, Guwahati,
Nilamoni Phukan path, Christanbast, Guwahati-5.

..Appellant

VERSUS

M/s Brahmaputra Carbon Ltd.,
Industrial Estate,
New Bongaigaon Assam-783380.

...Respondent

..
APPEARANCE :

Shri S. S. Chattopadhyay, Authorized Representative for the Appellant
Shri B. N. Pal, Advocate for the Respondent

CORAM:

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

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

FINAL ORDER No. 77431/2023

DATE OF HEARING : 02.11.2023

DATE OF DECISION : 02.11.2023

PER Bench:

When the matter was called Shri S. S. Chattopadhyay, Authorized Representative appeared on behalf of the Revenue and Shri B. N. Pal, Advocate 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