

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Service Tax Appeal No. 71480 of 2013

(Arising out of Order-in-Appeal No. 61/GHY/CE(A)/GHY/2013 dated: 01.10.2013 passed by Commissioner of Customs & Central Excise,(Appeals), Guwahati.)

Commissioner of CGST & C.Ex., Guwahati Commissionerate

(Nilamoni Phukan Path, Christanbasti, Guwahati-5.)

...Appellant

VERSUS

M/s. BSNL

(Tezpur, Dist. Sonitpur, Assam)

...Respondent

APPEARANCE :

Mr. Sumit Mukhopadhyay, Authorized Representative for the Appellant

Mr. Sanjib Das, C A for the Respondent

CORAM:

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

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

FINAL ORDER No. 77493/2023

DATE OF HEARING : 16.11.2023

DATE OF DECISION : 16.11.2023

PER: BENCH :

When the matter was called Shri S. Mukhopadhyay, Authorized Representative appeared on behalf of the Revenue and Mr. Sanjib Das CA, 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)**