

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

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 71063-71066 of 2013

(Arising out of Order-in-Appeal No.82-83/RAN/2013 dated:16.05.2013 passed by
Commissioner of Central Excise & Service Tax, Ranchi.)

Commr. of Service Tax, Ranchi

(Central Excise & Service Tax, Ranchi, Jharkhand.)

...Appellant

VERSUS

M/s. Hatia Shramik Sahyog Samati

(Sithio Road, near Pipal Tree, Dhurwa, Jharkhand-834004)

...Respondent

APPEARANCE :

Present for the Appellant: Mr. Sumit Mukhopadhyay, Authorized Representative

Present for the Respondent: Mr. Satyaprem Majumder, Advocate

CORAM:

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

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

FINAL ORDER No. 77569-77572/2023

DATE OF HEARING : 23.11.2023

DATE OF DECISION : 23.11.2023

PER: BENCH:

On perusal of records, we find that the amounts involved in the present cases are 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)**

Pinaki