

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76376 of 2014

(Arising out of Order-in-Appeal No. 59/RAN/2014 dated 15.07.2014 passed by Commissioner of Central Excise & Service Tax, Ranchi.)

Commissioner of Central Excise & Service Tax, Ranchi,
C. R. Building, 5-Main Road, Ranchi-834001.

..Appellant

VERSUS

M/s Urmila RCP Projects Pvt. Ltd.,
3rd Floor, R.C.P. Complex, Kadru, Ranchi-834012 (Jharkhand)

...Respondent

..
APPEARANCE :

Shri S. S. Chattopadhyay, 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...77737/2023

DATE OF HEARING : 22.12.2023

DATE OF DECISION : 22.12.2023

PER Bench:

When the matter was called, Shri S. S. Chattopadhyay, 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 Appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open court)

(R. Muralidhar)
Member (Judicial)

(K. Anpazhakan)
Member (Technical)

T.K.