

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.1**

Service Tax Appeal No.76109 of 2014

(Arising out of Order-in-Appeal No.22/RAN/2014 dated 22.04.2014 passed by Commr.(Appeals) 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. Mecon Limited

.....Respondent

(Doranda, Ranchi, Jharkhand-934002.)

APPEARANCE

Shri K.Chowdhury, Authorized Representative for the Revenue
NONE for the Respondent (s)

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)
FINAL ORDER NO. 75057/2024**

DATE OF HEARING : 23 January 2024
DATE OF DECISION : 23 January 2024

Per : BENCH :

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 22 August 2019. Accordingly, the appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open Court.)

Sd/
**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

Sd/
**(K. ANPAZHAKAN)
MEMBER (TECHNICAL)**

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