

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75655 of 2014

(Arising out of Order-in-Appeal No.15/DIB/CE(A)/GHY/14 dated 29.01.2014 passed by Commissioner, Customs & Central Excise (Appeals), Guwahati)

Commr. of Central Excise & Service Tax, Dibrugarh
(F-Lane, Milan Nagar, Dibrugarh-786003)

Appellant

VERSUS

M/s. Arunachal Saw & Veneer Mills Ltd. (Now JSVM Plywood Industries Ltd.)

(7th Mile, P. O. Jairampur, Dist. Changlang, Arunachal Pradesh-792122)

Respondent

APPEARANCE :

Mr. P. K. Ghosh, Authorized Representative for the Appellant
None for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.75069/2024

Date of Hearing : 24 January 2024

Date of Decision : 24 January 2024

ORDER

No one has appeared on behalf of the Respondent. We perused the Appeal Papers and other documents with the help of Learned AR.

2. On perusal of records, we find that the amount involved in the present case is below Rs.50.00 Lakhs. Vide Board's Instruction under F. No. 390/Misc./116/2017-JC dated 22nd August 2019 has specified the monetary limits and it has been notified that the Department shall not file Appeal before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(Rajeev Tandon)
Member (Technical)