IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75586 of 2014

(Arising out of Order-in-Appeal No. 24/GHY/CE(A)/GHY/2014 dated 10.02.2014 passed by the Commissioner (Appeals), Customs & Central Excise, Customs House, Guwahati – 781 005)

Commissioner of Central Excise and Service Tax : Appellant
Guwahati Sethi Trust Building, Bhangagarh,
Guwahati – 781 005
Assam

VERSUS

M/s. Software Technology Parks of India : Respondent
Near LGBI Airport, Borjhar,
Guwahati – 781 015
Assam

APPEARANCE:

Shri J. Chattopadhyay, Authorized Representative for the Appellant (Dept.)

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75163 / 2024

DATE OF HEARING / DECISION: 07.02.2024

Order : [Per Shri Ashok Jindal]

On perusal of the records, we find that the amount involved in the present case is below the monetary limit of Rs.50,00,000/- (Rupees Fifty Lakhs only) prescribed for litigation before the CESTAT as notified by the Board vide Instruction in F. No. 390/Misc./116/2017-JC dated 22nd August, 2019 pertaining to the National Litigation Policy.

2. Accordingly, the appeal is dismissed under the National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-	Sd/-
(K. ANPAZHAKAN)	**(ASHOK JINDAL)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

Sdd