

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

REGIONAL BENCH – COURT NO.2

Excise Appeal Nos. 75180-75181 of 2015

(Arising out of Order-in-Appeal No. 133-134/RAN/2014 dated 14.11.2014 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 Maithan Ceramic Limited,
(Dhanbad-828202, Jharkhand))

...Respondent

..

APPEARANCE :

Shri S. S. Chattopadhyay, Authorized Representative for the Appellant
Shri Sanjay Bhounmik & Shri Ganesh N. Jajodia, both Advocates for the Respondent

CORAM:

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

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

FINAL ORDER No...75206-75207/2024

DATE OF HEARING : 15.02.2024

DATE OF DECISION : 15.02.2024

PER Bench:

When the matter was called, Shri S. S. Chattopadhyay, Authorized Representative appeared on behalf of the Revenue and Shri Sanjay Bhounmik & Shri Ganesh N. Jajodia, both Advocates 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 Appeals are dismissed under National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-

(R. Muralidhar)
Member (Judicial)

(Rajeev Tandon)
Member (Technical)

T.K.