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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75265 of 2015

(Arising out of Order-in-Original No. 05/COMMR/ST/GHY/2014-15 dated 23.09.2014 read with Order-in-Original No. 10/COMMR/GHY/2014-15 dated 23.09.2014 (as amended by corrigendum to the former) passed by the Commissioner, Central Excise and Service Tax, Guwahati Sethi Trust Building, 5th Floor, G.S. Road, Bhangagarh, Guwahati – 781 005)

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

VERSUS

M/s. Nilachal Distillery Private Limited : Respondent
Patgaon, P.O. Rani,
Guwahati – 781 015
Assam

APPEARANCE:

Shri P.K. Ghosh, 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. 75212 / 2024

DATE OF HEARING / DECISION: 09.02.2024

Order : [Per Bench]

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/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sdd