

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 76067 of 2015**

(Arising out of Order-in-Appeal No. 97/GHY/CE(A)/GHY/2015 dated 27.08.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax (NER), Custom House, Nilamoni Phukan Path, Christian Basti, Guwahati – 781 005)

**Commissioner of Central Excise and Service Tax : Appellant**

Guwahati Sethi Trust Building, G.S. Road,  
Bhangagarh,  
Guwahati – 781 005

**VERSUS**

**M/s. Mech Technik (India) Private Limited : Respondent**

East Point Tower, Mani Ram Dewan Road,  
Bamunimaidan,  
Guwahati – 781 021

**APPEARANCE:**

Shri P.K. Ghosh, Authorized Representative for the Appellant (Dept.)  
Shri B.K. Singh, Authorized Representative for the Appellant (Dept.)

Smt. Ragini Goyel, Chartered Accountant for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

**HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 75342 / 2024**

DATE OF HEARING / DECISION: 26.02.2024

**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 22<sup>nd</sup> 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