

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75737 of 2019

(Arising out of Order-in-Appeal No.475/HWH/ST/2018-19 dated 15.11.2018 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II)

Commr. of CGST & CX, Howrah

(M.S. Building, 15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s. Bhawani Construction Pvt. Ltd.

(269, G.T. Road, Liluah, Howrah-711204)

Respondent

APPEARANCE :

Mr. S. Mukhopadhyay, Authorized Representative for the Appellant
None for the Respondent

CORAM:

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

FINAL ORDER NO.75351/2024

Date of Hearing : 28 February 2024

Date of Decision : 28 February 2024

ORDER

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

2. On perusal of records, I 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)

Pooja