

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.1**

Service Tax Appeal No.216 of 2012

(Arising out of Order-in-Appeal No.04/DIB/CE(A)/GHY/2012 dated 09.02.2012
passed by Commissioner, Customs & Central Excise (Appeals), Guwahati.)

Commissioner of Central Excise & Service Tax, Dibrugarh

(Milan Nagar "F" Lane, P.O. C.R. Building, Dibrugarh, Assam, Pin-786003.)

...Appellant

VERSUS

M/s. Narayan Mukherjee

.....Respondent

(Kalibari Area, Digboi, Assam.)

APPEARANCE

Shri J.Chattopadhyay, Authorized Representative for the Revenue
NONE for the Respondent (s)

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)

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

FINAL ORDER NO. 75746/2024

DATE OF HEARING : 23.04.2024

DATE OF DECISION : 23.04.2024

Per : BENCH :

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 22 August 2019. Accordingly, the appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open Court.)

Sd/

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

Sd/

**(K. ANPAZHAKAN)
MEMBER (TECHNICAL)**

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