

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.2**

Excise Appeal No.512 of 2012

(Arising out of Order-in-Appeal No.16/DIB/CE(A)/GHY/2012 dated 11.05.2012
passed by Commissioner, Customs & Central Excise, (Appeals), Guwahati.)

Commissioner of Central Excise, Dibrugarh

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

...Appellant

VERSUS

M/s. Kitply Industries Limited (Mrg. Unit)

.....Respondent

(P.O. Margherita, Dist: Tinsukia, Assam, Pin-786181.)

APPEARANCE

Shri P.Das, Authorized Representative for the Revenue
Shri Subrata Mukherjee, Advocate for the Respondent

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)
FINAL ORDER NO. 75922/2024**

DATE OF HEARING : 16.05.2024

DATE OF DECISION : 16.05.2024

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/

**(R. MURALIDHAR)
MEMBER (JUDICIAL)**

Sd/

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

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