

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 702 of 2009

(Arising out of Order-in-Appeal No. 33/Commissioner/CE/CE/Kol-V/Adjn/2004 dated 31.03.2004 passed by Commissioner of Central Excise, Kolkata-V.)

Commissioner of Central Excise, Kolkata-V,

180. GST Bhawan, Rajdanga Main Road, Shantipally, Kolkata-700107.

..Appellant

VERSUS

M/s Sai Sulphonates Pvt. Ltd,

19, Sarsuna Main Road, Kolkata-700061.

...Respondent

..

APPEARANCE :

Shri K. Chowdhury, Authorized Representative for the Appellant

Shri N. K. Chowdhury, Advocate for the Respondent

CORAM:

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

HON'BLE MR. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER No. 75935/2024

DATE OF HEARING : 17.05.2024

DATE OF DECISION : 17.05.2024

PER Bench:

When the matter was called, Shri K. Chowdhury, Authorized Representative appeared on behalf of the Revenue and Shri N. K. Chowdhury, Advocate appeared on behalf of the Respondent.

2. 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 22nd 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)

Tushar