

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 70933 of 2013

(Arising out of Order-in-Original No. 38/Commr/CE/GHY/12-13 dated 15.03.2013 passed by the Commissioner of Central Excise and Service Tax, Guwahati, Sethi Trust Building, G.S. Road, Bhangagarh, Guwahati – 781 005)

Commissioner of Central Excise

: Appellant

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

VERSUS

M/s. S.C. Johnson (P) Limited

: Respondent

Bonda Industrial Complex,
Bonda, Guwahati – 781 026

APPEARANCE:

Shri S.S. Chattopadhyay, Authorized Representative for the Appellant

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 76199 / 2024

DATE OF HEARING / DECISION: 28.06.2024

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 22nd August, 2019 in relation to the National Litigation Policy.

2. Accordingly, the appeal is dismissed as per the National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd