

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75204 of 2015

(Arising out of Order-in-Appeal No. 117/RAN/2014 dated 17.10.2014 passed by the Commissioner (Appeals), Central Excise and Service Tax, 605, Mahabir Tower, Main Road, Ranchi – 834 001)

Commissioner of Central Excise and Service Tax : Appellant

Ranchi Commissionerate,
Central Revenue Building, 5A, Main Road, Ranchi – 834 001

VERSUS

M/s. Hriday Bhushan Singh

: Respondent

Dugda, Chandrapura Road, Dugda,
P.O.: Dugda, Bokaro (Jharkhand)

APPEARANCE:

Shri Prasenjit Das, 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. 76288 / 2024

DATE OF HEARING / DECISION: 15.07.2024

ORDER: [PER BENCH]

On going through 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