

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 70975 of 2013

(Arising out of Order-in-Appeal No. JMD-EXCUS-000-APP-039-13 dated 26.02.2013 passed by the Commissioner(Appeals), Central Excise & Service Tax, 605, Mahabir Tower, Main Road, Ranchi-834 001)

Commissioner of Central Excise & Service Tax, : **Appellant**
Jamshedpur
605, Mahabir Tower,
Main Road, Ranchi-834 001

VERSUS

M/s. Nalanda Enterprises, Jamshedpur : **Respondent**
Jamshedpur 831004

APPEARANCE:

None for the Appellant

Shri P. Das, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 76412/2024

DATE OF HEARING / DECISION: 23.07.2024

Order: [PER SHRI ASHOK JINDAL]

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)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp