

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

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 75344 of 2015**

(Arising out of Order-in-Original No. 06/Commr/ST/GHY/14-15 dated 25.11.2014 passed by Commissioner of Central Excise & Service Tax, Guwahati.)

**Commr. of Central Excise & Service Tax, Guwahati**  
(Sethi Trust Building, G. S. Road, Bhangagarh, Guwahati-781005)

**Appellant**

*VERSUS*

**M/s. P. Das & Co.**  
(Gopal Road, Panbazar, Guwahati, Assam, 781001)

**Respondent**

**APPEARANCE :**

Mr. Shiv Kumar Mukim, Authorized Representative for the Appellant  
Mr. Debraj Sahu, Advocate for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**  
**HON'BLE MR. K. Anpazhakan, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 76967/2024**

Date of Hearing : 11 September 2024  
Date of Decision : 11 September 2024

**ORDER**

Mr. Shiv Kumar Mukin, Authorized Representative has appeared on behalf of the Appellant Revenue and Mr. Devraj Sahu, Advocate has appeared on behalf of the Respondent.

2. On perusal of records, we find that the amount involved in the present case is below Rs.60.00 Lakhs. Circular issued by Deputy Secretary (Judicial Cell), CBIC on 06.08.2024 specified the monetary limits and it has been notified that the Department shall not file Appeal before the Tribunal, if the amount of demand is less than Rs.60 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)**  
**Member (Judicial)**

Sd/-

**(K. Anpazhakan)**  
**Member (Technical)**