

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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.75113 of 2014

(Arising out of Order-in-Appeal No.203/RAN/2013 dated 24.10.2013 passed by Commissioner(Appeals), Central Excise & Service Tax, Ranchi.)

Commissioner of Central Excise & Service Tax, Ranchi

(Central Revenue Building, 5-Main Road, Ranchi-834001.)

...Appellant

VERSUS

M/s. Bharat Sanchar Nigam Limited

(Dhanbad, Jharkhand-826001.)

.....Respondent

WITH

Service Tax Appeal No.75114 of 2014

(Arising out of Order-in-Appeal No.203/RAN/2013 dated 24.10.2013 passed by Commissioner(Appeals), Central Excise & Service Tax, Ranchi.)

Commissioner of Central Excise & Service Tax, Ranchi

(Central Revenue Building, 5-Main Road, Ranchi-834001.)

...Appellant

VERSUS

M/s. Bharat Sanchar Nigam Limited

(Dhanbad, Jharkhand-826001.)

.....Respondent

AND

Service Tax Appeal No.75115 of 2014

(Arising out of Order-in-Appeal No.203/RAN/2013 dated 24.10.2013 passed by Commissioner(Appeals), Central Excise & Service Tax, Ranchi.)

Commissioner of Central Excise & Service Tax, Ranchi

(Central Revenue Building, 5-Main Road, Ranchi-834001.)

...Appellant

VERSUS

M/s. Bharat Sanchar Nigam Limited

.....Respondent

(Dhanbad, Jharkhand-826001.)

APPEARANCE

Shri P.K.Ghosh, Authorized Representative for the Revenue
Shri Anil Kumar Sah, Authorized Representative for the Respondent (s)

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

FINAL ORDER NO. 75130-75132/2024

DATE OF HEARING : 5 February 2024

DATE OF DECISION : 5 February 2024

Per : BENCH :

On perusal of records, we find that the amount involved in the present cases 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 22 August 2019. Accordingly, the appeals are dismissed under National Litigation Policy.

(Dictated and pronounced in the open Court.)

Sd/

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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