

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75315 of 2015

(Arising out of Order-in-Appeal No. 03/DNB/2014 dated 19.12.2014 passed by the Commissioner (Appeals), Central Excise and Service Tax, Ranchi)

Commissioner of Central Excise and Service Tax : Appellant
Dhanbad Commissionerate

VERSUS

M/s. B. Rai : Respondent
Akash Kinari
Katras, Dhanbad

APPEARANCE:

Shri S.K. Dikshit, Authorized Representative for the Appellant-Revenue

None for the Respondent

CORAM:

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

FINAL ORDER NO. 77243 / 2024

DATE OF HEARING / DECISION: 05.11.2024

ORDER: [PER SHRI R. MURALIDHAR]

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 issued in relation to the National Litigation Policy.

2. Accordingly, the appeal is dismissed, in view of the National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd