

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75552 of 2015

(Arising out of Order-in-Appeal No.33/GHY/CE(A)/GHY/2015 dated 26.02.2015 passed by Commissioner, Customs & Central Excise (Appeals), Guwahati)

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

Appellant

VERSUS

M/s. AB Associates

(C/o Shri Suresh Kumar Goyal, Jamuna Niwas, Kedar Road,
Guwahati-781001, Assam)

Respondent

APPEARANCE :

Mr. Debapriya Sue, Authorized Representative for the Appellant
Mr. Sushil Kumar Goyal, CA for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77841/2024

Date of Hearing : 12 December 2024

Date of Decision : 12 December 2024

PER R. MURALIDHAR

Mr. S. Debnath, Authorized Representative has appeared on behalf of the Appellant/Revenue. Mr. Sushil Kumar Goyal, CA has appeared on behalf of the Respondent.

2. On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs.60.00 Lakhs which has been notified vide Board's Instruction being F. No. 390/Misc/163/2010-JC dated 17.08.2011, as modified on 06.08.2024. Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(K. Anpazhakan)
Member (Technical)