

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75519 of 2016

(Arising out of Order-in-Appeal No.02/GHY/CE(A)/GHY/16 dated 14.01.2016 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. Monalisa India Com
[Proprietor-Sri Gulancha Baruah]
(House No. 9, B.C. Road,
Uzanbazar, Guwahati-781001 (Assam))

Respondent

APPEARANCE :

Mr. S. K. Dikshit, Authorized Representative for the Appellant
None for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.75002/2025

Date of Hearing : 01 January 2025

Date of Decision : 01 January 2025

PER R. MURALIDHAR

Mr. S. K. Dikshit, Authorized Representative has appeared on behalf of the Appellant/Revenue. No one 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/-

(Rajeev Tandon)
Member (Technical)