

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.2**

Service Tax Appeal No.76024 of 2015

(Arising out of Order-in-Appeal No.08/S.T.-II/Kol/2015 dated 01.07.2015 passed by
Commissioner of Central Excise, Appeal-II Commissionerate, Kolkata.)

Commissioner of Service Tax, Service Tax-II, Kolkata

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

...Appellant

VERSUS

M/s. Arya Developments Pvt.Ltd.

.....Respondent

(7C, Landmark, 228A, A.J.C. Bose Road, Kolkata-700020.)

APPEARANCE

Shri S.K.Dikshit, Authorized Representative for the Revenue
NONE for the Respondent (s)

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)
FINAL ORDER NO. 75028/2025**

DATE OF HEARING : 08.01.2025
DATE OF DECISION : 08.01.2025

Per : BENCH :

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 Appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open Court.)

Sd/

**(R. MURALIDHAR)
MEMBER (JUDICIAL)**

Sd/

**(RAJEEV TANDON)
MEMBER (TECHNICAL)**