

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 424 of 2010

(Arising out of Order-in-Appeal Nos. 27-28/JSR/2010 dated 26.02.2010 passed by Commissioner of Central Excise & Service Tax, Ranchi.)

Commissioner of Central Excise & Service Tax, Jamshedpur,
Mahavir Tower, 6th Floor, Room No 605, Main Road, Ranchi,

..Appellant

VERSUS

M/s Tayo Rolls Ltd,
(TGS Complex, Gamharia, Jamshedpur (Jharkhand))

...Respondent

..

APPEARANCE :

Shri 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...75063/2025

DATE OF HEARING : 16.01.2025

DATE OF DECISION : 16.01.2025

PER R. Muralidhar :

When the matter was called, Shri S. K. Dikshit, Authorized Representative appeared on behalf of the Revenue and none 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.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc./116/2017-JC dated 22nd August, 2019. 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)

Tushar