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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76419 of 2016

(Arising out of Order-in-Original No. 51-53/S.Tax/Commr/2016 dated 30.03.2016 (issued on 13.04.2016) passed by the Commissioner, Central Excise and Service Tax, 5-A, Main Road, Ranchi-I – 834 001)

Commissioner of Central Excise and Service Tax : Appellant
Ranchi-I Commissionerate,
Central Revenue Building, 5-A, Main Road, Ranchi – 834 001

VERSUS

M/s. U. Raj Enterprises : Respondent
Adarsh Nagar (Hari Nagar), Tatisilwai, Ranchi – 835 103

APPEARANCE:

Shri Prasenjit Das, Authorized Representative for the Appellant/Revenue

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75184 / 2025

DATE OF HEARING / DECISION: 27.01.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

On going through the records, we find that the amount involved in the present appeal 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 [as revised to Rs.60,00,000/- (Rupees Sixty Lakhs only) vide monetary policy Instruction dated 06.08.2024] fixing the threshold limit for filing appeals before the under the National Litigation Policy.

2. Accordingly, the appeal is dismissed under the National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd