

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75840 of 2017

(Arising out of Order-in-Original No.DGR-EXCUS-000-COM-020-16-17 dated 24.01.2017 passed by Commr. of C. Ex., S. Tax & Customs, Durgapur)

Commr. of CGST & CX, Durgapur

(Satyajit Roy Sarani, City Centre, Durgapur, Dist. Burdwan,
West Bengal, 713216)

Appellant

VERSUS

**M/s. Alloy Steels Plant
(A Unit of SAIL)**

(Surya Sen Sarani, Durgapur, Dist.-Burdwan (W.B.), 713208)

Respondent

APPEARANCE :

Mr. S. K. Dikshit, Authorized Representative for the Appellant
Ms. Taniya Roy, Advocate for the Respondent

CORAM:

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

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

FINAL ORDER NO.75471/2025

Date of Hearing : 21 February 2025

Date of Decision : 21 February 2025

PER R. MURALIDHAR

Mr. S. K. Dikshit, Authorized Representative has appeared on behalf of the Appellant/Revenue. Ms. Taniya Roy, 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)**