

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 75261 of 2017

(Arising out of Order-in-Appeal No. 99/KOL-IV/16-17 dated 16.11.2016 passed by the Commissioner of Central Excise (Appeals-II), Kolkata, Bamboo Villa, 3rd Floor, 169, A.J.C. Bose Road, Kolkata – 700 014)

Commissioner of Central Excise

: Appellant

Kolkata-IV Commissionerate,
M.S. Building, 15/1, Strand Road,
Kolkata – 700 001

VERSUS

M/s. Kesoram Rayon

: Respondent

Unit of Cygnet Industries Limited,
P.O. Nayasarai, District: Hooghly,
PIN – 712 513

APPEARANCE:

Shri Debapriya Sue, Authorized Representative for the Appellant-Revenue

Smt. Ekta Jhunjhunwala, Advocate for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75648 / 2025

DATE OF HEARING / DECISION: 07.03.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

On perusal of the case records, we find that the amount involved in the present appeal of the Revenue is below the monetary limit prescribed for litigation before the CESTAT, as notified by the C.B.I.C. vide revised monetary policy instruction dated 06.08.2024 fixing the threshold limit for filing appeals before the CESTAT as Rs.60,00,000/- (Rupees Sixty Lakhs only). Accordingly, the Revenue's appeal cannot be entertained.

4. Consequently, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd