

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

**Excise Appeal No.77837 of 2018
And**

Excise Cross Objection No.77170 of 2018

(Arising out of Order-in-Appeal No.155/HAL/CE/2017-18 dated 07.03.2018 passed
by Commissioner of CGST & Central Excise (Appeals-II), Kolkata.)

Commissioner of CGST & CX, Haldia Commissionerate

(15/1, Strand Road, Custom House, M.S. Building, Kolkata-700001.)

...Appellant

VERSUS

M/s. Manaksia Limited

.....Respondent

(Vill & P.O. Bhuyanraichak, P.S. Sutahata, Haldia, Midnapore East -721635.)

APPEARANCE

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

CORAM: HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)

MISCELLANEOUS ORDER NO. 75336/2025

FINAL ORDER NO. 76009/2025

DATE OF HEARING : 28.04.2025

DATE OF DECISION : 28.04.2025

RAJEEV TANDON :

On perusal of records, I 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. Accordingly, the appeal is dismissed under National Litigation Policy. Consequently, the Cross Objection filed by the respondent also gets disposed of.

(Dictated and pronounced in the open Court.)

Sd/

(RAJEEV TANDON)

MEMBER (TECHNICAL)