

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

Service Tax Appeal No.76093 of 2019

(Arising out of Order-in-Appeal No.237/HAL/ST/2018-19 dated 13.12.2018 passed by Commissioner of CGST & CX, (Appeals-II), Kolkata.)

Commissioner of CGST & CX, Haldia Commissionerate

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

...Appellant

VERSUS

M/s. Issac Technologies Pvt.Ltd.

.....Respondent

(249/382, Ward No.XIV(S)XII (H), Kumarpara, Contai, Purba-Medinipur, Pin-721401.)

APPEARANCE

Shri P.K.Ghosh, Authorized Representative for the Revenue
(Absent on Call) for the Respondent (s)

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

FINAL ORDER NO. 76018/2025

DATE OF HEARING : 29.04.2025

DATE OF DECISION : 29.04.2025

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.

(Dictated and pronounced in the open Court.)

Sd/

(RAJEEV TANDON)

MEMBER (TECHNICAL)