

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

REGIONAL BENCH – COURT NO.2

Excise Appeal Nos. 3-3 of 2012

(Arising out of Order-in-Appeal Nos. 37-38/HAL/2011 dated 30.09.2011 passed by Commissioner of Central Excise (Appeal-I), Kolkata)

Commissioner of CGST & Central Excise, Haldia,
(25, Princep Street (3rd Floor), Kolkata-700072)

..Appellant

VERSUS

M/s Rashi Ispat Pvt. Ltd.,
Shri Prem Kumar Goel, (Director of M/s Rashi Ispat Pvt. Ltd.,)
(68&69, Uluberia Industrial Growth Centre,
Birshibpur, Dist. Howrah, West Bengal-711316.)

...Respondent

..

APPEARANCE :

Shri D. Sue, Authorized Representative for the Appellant
None, for the Respondent

CORAM:

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

Final Order No...76377-76378/2025

DATE OF HEARING : 22.05.2025

DATE OF DECISION : 22.05.2025

PER R. Muralidhar:

When the matter was called, Shri S. Dey, Authorized Representative appeared on behalf of the Revenue and none, 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.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc./116/2017-JC dated 22nd August, 2019. Accordingly, the Appeals are dismissed under National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

Tushar