

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75985 of 2017

(Arising out of Order-in-Appeal No. 273-274/ST-II/Kol/16-17 dated 13.02.2017 passed by Commissioner of CGST & Central Excise (Appeal-II), Kolkata.)

Commissioner of CGST & Central Excise, Kolkata-II,
(180, Shantipally, Rajdanga, Main Road, Kolkata-70107)

..Appellant

VERSUS

M/s Bikram Ghosh,
(Dhwani, P-54, Senhati Colony, Behala, Kolkata-700034)

...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...76998/2025

DATE OF HEARING : 18.07.2025
DATE OF DECISION : 18.07.2025

PER R. Muralidhar:

When the matter was called, Shri D. Sue, 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 Appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open court)

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

Sd/-
(Rajeev Tandon)
Member (Technical)

Tushar