

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
EASTERN ZONAL BENCH: KOLKATA  
REGIONAL BENCH – COURT NO. 1**

**Excise Appeal No. 75049 of 2018**

**WITH**

**Excise Cross Objection No. 75508 of 2018**

(Arising out of Order-in-Appeal No. 19/HAL/CE/2017-18 dated 22.09.2017 passed by the Commissioner of C.G.S.T. and Central Excise (Appeals), Kolkata-II, Bamboo Villa, 3<sup>rd</sup> Floor, 169, A.J.C. Bose Road, Kolkata – 700 014)

**Commissioner of C.G.S.T. and Central Excise : Appellant**

Haldia Commissionerate,  
15/1, Strand Road, M.S. Building, 7<sup>th</sup> Floor, Kolkata – 700 001

**VERSUS**

**M/s. Modern India Con-Cast Limited : Respondent**

(100% EOU),  
JL No. 122, Bhuniaraichak, P.O.: Sutahata, Medinipur East,  
Haldia – 721 635

**APPEARANCE:**

Shri Debapriya Sue, Authorized Representative, for the Appellant (Revenue)

Shri Sananda Tanei, Representative (proxy), for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO. 77163 / 2025**

DATE OF HEARING / DECISION: 05.08.2025

**ORDER: [PER SHRI K. ANPAZHAKAN]**

On going through the records, we find that the amount under dispute in the present Departmental appeal is below the monetary limit of Rs.50,00,000/- (Rupees Fifty Lakhs only) prescribed for litigation before the CESTAT as notified by the Board vide National Litigation Policy Instruction in F. No. 390/Misc./116/2017-JC dated 22<sup>nd</sup> August, 2019 [as revised to Rs.60,00,000/- (Rupees Sixty Lakhs only) vide monetary policy Instruction dated 06.08.2024], fixing the threshold limit for filing such appeals.

2. Accordingly, the appeal filed by the Revenue is dismissed, in terms of the National Litigation Policy. The cross-objection also stands disposed of in these terms.

(Dictated and pronounced in the open court)

Sd/-

**(ASHOK JINDAL)**  
MEMBER (JUDICIAL)

Sd/-

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)

Sdd