

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76613 of 2017

(Arising out of Order-in-Appeal No. 05/ST-II/KOL/2017-18 dated 24.04.2017 passed by Commissioner of Central Excise (Appeals-II), Kolkata)

Commr. of CGST & Central Excise, Kolkata South
(180, Shantipally, Rajdanga main Road, Kolkata-700107)

Appellant

VERSUS

M/s. Lords Polymer (I) Private Ltd.

(33A, Jawaharlal Nehru Road, Chatterjee International Centre,
4th Floor, Room No. A/4, Kolkata-700071)

Respondent

APPEARANCE :

Mr. P. Das, Authorized Representative for the Appellant
None for the Respondent

CORAM:

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

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77691/2025

Date of Hearing : 12th November 2025

Date of Decision : 12th November 2025

PER K. ANPAZHAKAN

Mr. P. Das, Authorized Representative has appeared on behalf of the Appellant/Revenue. No one has 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.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 on 06.08.2024. Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(K. Anpazhakan)
Member (Technical)