

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75822 of 2017

(Arising out of Order-in-Appeal No.05/SLG-ST/2017 dated 27.02.2017 passed by Commissioner of Central Excise (Appeal-I), Kolkata.)

Commr. of Customs, Central Excise & Service Tax, Siliguri
(C. R. Building, Haren Mukherjee Road, Hakimpara, Siliguri-734001, W. B.)

Appellant

VERSUS

M/s. Darjeeling Automobiles (P) Ltd.
(Burdwan Road, Siliguri, Dist. Darjeeling, 734005)

Respondent

APPEARANCE :

Mr. S. Chitkara & Mr. S. K. Dikshit, both Authorized Representative for the Appellant

Ms. Shristi Bhartia, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 77771/2025

Date of Hearing : 24 November 2025

Date of Decision : 24 November 2025

PER R. MURALIDHAR

Mr. S. Chitkara & Mr. S. K. Dikshit, Authorized Representatives have appeared on behalf of the Appellant/Revenue. Ms. Shristi Bhartia, Authorized Representative 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/-

(K. Anpazhakan)
Member (Technical)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja