

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

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 76563 of 2017**

(Arising out of Order-in-Appeal No.14/ST-II/KOL/2017-18 dated 26.04.2017 passed by Commissioner of Central Excise (Appeals-II), Kolkata)

**Commr. of CGST & Central Excise, Kolkata**  
(180, Shantipally, Rajdanga Main Road, Kolkata-700017)

**Appellant**

*VERSUS*

**M/s. Embee Software Pvt. Ltd.**  
(8, A. J. C. Bose Road, 2<sup>nd</sup> Floor, Circular Court  
Kolkata-700017)

**Respondent**

**APPEARANCE :**

Mr. S. K. Singh Authorized Representative for the Appellant  
Mr. Arnab Chakraborty, Advocate for the Respondent

**CORAM:**

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

**FINAL ORDER NO. 77819/2025**

Date of Hearing : 27 November 2025  
Date of Decision : 27 November 2025

**PER K. ANPAZHAKAN**

Mr. S. K. Singh, Authorized Representative has appeared on behalf of the Appellant/Revenue. Mr. Arnab Chakraborty 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)**