

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

**Excise Appeal No.62 of 2011**

(Arising out of Order-in-Appeal No.05/GHY/CE(A)/Ghy/10 dated 15.11.2010 passed by Commissioner(Appeals), Customs & Central Excise, Guwahati.)

**Commissioner of Central Excise, Guwahati**

(Sethi Trust Building, Bhangagarh, Guwahati-5.)

**...Appellant**

*VERSUS*

**M/s. Indian Oil Corporation Limited**

(Bongaigaon Refinery, Dhaligaon, District Chirang, Pin-783385.)

**.....Respondent**

**APPEARANCE**

Shri P.K.Ghosh, Authorized Representative for the Revenue  
Shri Saurabh Bagaria, Advocate for the Respondent

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)  
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)  
FINAL ORDER NO. 76291/2023**

DATE OF HEARING : 4 August 2023

DATE OF DECISION : 4 August 2023

**Per : BENCH :**

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 22 August 2019. Accordingly, the appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open Court.)

Sd/

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

Sd/

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