

GAHC010003032019



**THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

Case No. : C.Ex.App./1/2023

COMMISSIONER,CENTRAL EXCISE AND SERVICE TAX
MILAN NAGAR, LANE-F, CR BUILDING, DIBRUGARH-786003.

VERSUS

HINDUSTAN COCA COLA BEVERAGES PVT LTD
A.T. ROAD, RRL, JORHAT, ASSAM-785001.

2:HINDUSTAN COCA COLA BEVERAGES PVT. LTD.
A.T. ROAD
RRL
JORHAT
ASSAM-785001

Advocate for the Petitioner : MR. S C KEYAL, DY.S.G.I.

Advocate for the Respondent : MR. K BAISHYA,

Linked Case : C.Ex.App./3/2019

COMMISSIONER CENTRAL EXCISE AND SERVICE TAX
MILAN NAGAR
LANE F CR BUILDING
DIBRUGARH-786003

VERSUS

HINDUSTAN COCA COLA BEVERAGES PVT LTD
AT ROAD, RRL, JORHAT
ASSAM

785001

For the petitioner/appellant(s) : Mr. S.C. Keyal, Advocate

For respondent(s) : Mr. K. Baishya, Advocate

- BEFORE -

HON'BLE THE CHIEF JUSTICE MR. VIJAY BISHNOI
HON'BLE MR. JUSTICE N. UNNI KRISHNAN NAIR

19.09.2024

(*Vijay Bishnoi, CJ*)

Having taken into consideration the fact that the amount involved in the present case is below the monetary limit of Rs. 2,00,00,000/- (Rupees Two Crore), this C. Ex. Appeal is liable to be dismissed as per the National Litigation Policy, in view of the instructions dated 06.08.2024, issued by the Central Board of Indirect Taxes and Customs, Government of India.

Ordered accordingly.

However, the question of law raised in this appeal is left open for appropriate decision in appropriate case.

JUDGE

CHIEF JUSTICE

Comparing Assistant