

IN THE HIGH COURT OF ORISSA AT CUTTACK

OTAPL No. 1 of 2010

***Commissioner of Central Excise,
Customs and Service Tax, Appellant
Bhubaneswar***

Mr. R.S. Chimanka, Senior Standing Counsel

-versus-

***M/s. Adhunik Metalics Ltd., Respondent
Sundargarh***

Mr. Kartik Kurmy, Advocate

**CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

Order No.

**ORDER
28.11.2022**

11. Since the tax effect is below the monetary limit, the appeal is disposed of in terms of the circular dated 22nd August, 2019 of the Ministry of Finance, Government of India.

***(Dr. S. Muralidhar)
Chief Justice***

***(M.S. Raman)
Judge***