

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No.E/75511/2018

(Arising out of Order-in-Appeal No.43/HAL/CE/2017-18 dated 31.10.2017 passed by the Commissioner of CGST & Central Excise (Appeals), Kolkata-II)

Commissioner of Central Excise, Haldia

Applicant (s)

Vs.

M/s. Elmech Engineers

Respondent (s)

Appearance:

Shri A.K.Biswas, Suptd.(AR) for the Applicant (s)

Shri N.K.Chowdhury, Advocate for the Respondent (s)

CORAM:

Hon'ble Shri P.K.Choudhary, Member (Judicial)

Date of Hearing/Decision:-02.04.2018

ORDER NO.FO/75768/2018

Per Shri P.K.Choudhary

1. The present appeals are filed by Revenue against Order-in-Appeal No. 43/HAL/CE/2017-18 dated 31.10.2017.
2. Shri A.K.Biswas, Suptd.(AR) appearing on behalf of the Revenue, reiterated the grounds of appeal. Shri N.K.Chowdhury, Advocate appears on behalf of the respondent.
3. Heard both sides and perused the appeal records. I find that the appeal is covered vide Board's instruction being F.No.390/Misc./163/2010-JC dated 17.12.2015 in terms of litigation policy.
4. Accordingly, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

**S/d.
(P.K.Choudhary)
MEMBER (JUDICIAL)**

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