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

EASTERN ZONAL BENCH: KOLKATA

Excise Appeal No. 76266/2018

(Arising out of Order-in-Appeal No.433/HWH/CE/2017-18 dated 19.12.2017 passed by the Commissioner of CGST & Central Excise(Appeals),Kolkata-II)

Commissioner of CGST & Central Excise, Howrah

Applicant (s)/Appellant (s)

Vs.

M/s. Bengal Pipe Industries

Respondent (s)

Appearance:

Shri S. Mukhopadhyay, Supdt. (AR) for the Appellant (s)

Sri Nirmal Daga, C.A. for the Respondent (s)

CORAM:

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

Date of Hearing/Decision:- 25.05.2018

ORDER NO. : F/O 76161/2018

Per **Shri P.K.Choudhary** :

This appeal has been filed by the Revenue against Order-in-Appeal No.433/HWH/CE/2017-18 dated 19.12.2017 passed by the Commissioner of CGST & Central Excise(Appeals),Kolkata-II.

2. Sri S. Mukhopadhyay, Supdt. (A.R.) appeared on behalf of the Revenue and reiterated the grounds of appeals. Heard the ld. A.R. and perused the appeal records.

3. After hearing and on perusal of record, it appears that the amount involved in the Appeal is less than Rs.10.00 Lakhs, accordingly, the same is covered by the National Litigation Policy issued by the CBEC Circular bearing No.390/Misc./163/2010-JC (8-2011) dated 17.08.2011.

4. In view of the above, appeal having less than tax effect is not maintainable.

5. In the result, the appeal filed by the Department, is dismissed *in limine.*

(Dictated and Pronounced in the Open Court)

Sd/- 25/05/2018

(P.K.Choudhary)
MEMBER(JUDICIAL)

k.b/-