

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

Appeal No. E/76202/2018

(Arising out of Order-in-Appeal No. 473/HWH/CE/2017-18 dated 01.01.2018 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata.

CGST-Howrah

Applicant (s)/Appellant (s)

Vs.

M/s. Spincan Manufacturing Company

Respondent (s)

Appearance:

Shri A. K. Biswas, Suptd. (A. R.) for the Revenue

None for the Respondent (s) (Adjournment Request)

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, MEMBER (JUDICIAL)

Date of Hearing/Decision: - 14.08.2018

ORDER No. FO/76524/2018

PER SHRI P. K. CHOUDHARY

When the matter was called, none appeared on behalf of the respondent-assessee. However, an adjournment application has been filed by the Counsel for the Respondents.

2. The Ld. DR reiterates the grounds of appeal.

3. I find that the appeal is covered by the National Litigation Policy. Since the matter is already covered by the National Litigation Policy, there is no need to adjourn the same.

4. On perusal of records, I find that the amount involved in this case is below the monetary limit of Rs. 20 lakhs which has been notified vide instruction being F. No. 390/Misc./116/2017-JC dated 11/07/2018. The present case falls under exclusion Clause 3 (C) of the National Litigation Policy introduced vide Board's Instruction dated

17.12.2015 which has been deleted vide Instruction F. No. 390/Misc./116/2017-JC dated 04.04.2018. Accordingly, the appeal is dismissed under litigation policy.

(Dictated and pronounced in the open court.)

(P. K. Choudhary)
Member (Judicial)

Pooja.