

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

**Ex.Appeal Nos.77721 & 77722/18 &  
Cross Objection No.77050/18**

(Arising out of Order-in-Appeal Nos.622-623/HWH/CE/2017-18 dated 06.03.2018 passed by the Commissioner of Central Excise (Appeals), Kolkata II)

M/s Aryavarta Dhatu Udyog  
Shri Amit Jeloka, Partner

Applicant (s)/Appellant (s)

**Vs.**

CGST & Central Excise, Howrah

Respondent (s)

Appearance:

Shri A. K. Biswas, Supdt. (AR) for the Revenue  
None for the Respondent

**CORAM:**

**HON'BLE SHRI S. K. PATI, MEMBER (JUDICIAL)**

Date of Hearing : 09.10.2018

Date of Decision : 09.10.2018

ORDER NO...FO/A/76729-76730/2018

**Per Dr. S. K. Pati :**

When the matter was called up for hearing, it is observed that the entire claim amount against which appeal was preferred by the Department is outside the scope of continuance of litigation as per Litigation Policy of Central Board of Excise & Customs vide F.No.390/Misc./163/2010/JC dated 17<sup>th</sup> December, 2015 supplemented with amended Notification vide F.No.390/Misc./116/2017-JC dated 4<sup>th</sup> April, 2018 and 11<sup>th</sup> July, 2018, which has increased the threshold monetary limit upto Rs.20,00,000/-.

Continuance of this case which involves an amount of Rs.10,76,591/- would yield no fruitful result, even though no withdrawal application is filed by the Department in obedience to the Notification. In view of the fact of the matter, the appeal stands dismissed in conformity to the new Litigation Policy.

2. In so far as the Cross Objection is concerned, I find that no separate or specific claim being made in Cross-Objection for except dismissal of appeal, the same stands disposed of in view of dismissal of appeal.

(Dictated and pronounced in the open court.)

Sd/  
**(Dr.Suvendu Kumar Pati)**  
**Member (Judicial)**

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