

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

Appeal No. E/78340/2018

Arising out of Order-in-Appeal No. 18/HWH/CE/2018-19 dated 19.04.2018 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata.

Commissioner of CGST & Central Excise, Howrah,

Applicant (s)/Appellant (s)

Vs.

M/S Shakti Industries Pvt. Ltd.

Respondent (s)

Appearance:

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

None for the Respondent(s)

CORAM:

HON'BLE SHRI V. PADMANABHAN, MEMBER (TECHNICAL)

Date of Hearing/Decision: - 25.10.2018

Order No...FO/A/76809/2018

Per CORAM.

This appeal has been filed by the Revenue against Order-in-Appeal No. 18/HWH/CE/2018-19 dated 19.04.2018 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata.

2. Shri A. K. Biswas, Suptd. (AR) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. None present on behalf of the Respondent despite notice.

4. Heard the Ld. A.R. for the Revenue and perused the appeal records.

5. 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)

**(V. Padmanabhan)
Member (Technical)**

T. K.