

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

**MA-(COD)-76699/18
& S.T.Appeal No.77929/18**

(Arising out of Order-in-Appeal No.149/S.Tax-II/Kol/2018 dated 26.03.2018 passed by the Commissioner of CGST & CEx. (Appeals), Kolkata)

M/s Heritage Security Intelligence Service

Applicant (s)/Appellant (s)

Vs.

CGST, Kolkata (South)

Respondent (s)

Appearance:

Shri A. C. Tikadar, Consultant for the Appellant (s)

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

CORAM:

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

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

Date of Hearing : 12.11.2018

Date of Decision : 12.11.2018

ORDER NO...MO/76004/2018 & FO/76949/2018

Per Bench :

The present Miscellaneous Application has been filed by the Appellant/Applicant, seeking condonation of delay of 25 days in filing the appeal before this Tribunal.

2. In view of the reasons as explained in the application, the delay in filing the appeal before this Tribunal, is condoned. The Miscellaneous Application (COD) is allowed.

3. Heard both sides and perused the appeal records. With the consent of both sides, the present appeal filed by the Revenue is being taken up for final disposal.

4. This appeal is filed by the Appellant against the Order-in-Appeal No.149/S.Tax-II/Kol/2018 dated 26.03.2018 passed by the Commissioner of CGST & CEx. (Appeals), Kolkata.

5. On perusal of records, we find that the service tax involved in this case is only Rs.1,302/-. In view of the Second Proviso to Section 35B of the Central Excise Act, 1944, the appeal is dismissed as the amount in dispute is within threshold of Rs.2 lakhs.

(Dictated and pronounced in the open court.)

Sd/
(V.Padmanabhan)
Member (Technical)

Sd/
(P. K. Choudhary)
Member (Judicial)

mm