

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

Appeal Nos. E/75845, 76708/2018 CO-77277, 77120/2018

Arising out of Order-in-Appeal Nos. 358-359/HWH/CE/2017-18 dated 30.11.2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata.

Commissioner of CGST & Central Excise, Howrah

....Appellant(s)

Vs.

M/s. Varat Pump & Machinery Pvt. Ltd.

....Respondent(s)

Appearance:

Shri S. S. Chattopadhyay, Suptd. (AR) for the Appellant (s)
(Adjournment Request from the Respondent(s))

CORAM:

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

Date of Hearing/Decision: - 07.01.2019

ORDER No...FO/A/75179-75180/2019

Per Bench:

These appeals have been filed by Revenue against Order-in-Appeal Nos. 358-359/HWH/CE/2017-18 dated 30.11.2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata. The Respondents assesseees have filed cross objections against both the appeals.

2. Shri S. S. Chattopadhyay, Suptd. (A. R.) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. None present on behalf of the Respondent despite Notice. However, the Respondents have filed an adjournment request. Since the appeals are covered by the National Litigation Policy, the same are being taken up for disposal. The adjournment request is not entertained.

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

5. On perusal of records, we find that the amount involved in these cases are below the monetary limit of Rs.10 lakhs which has been notified vide instruction being F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeals are dismissed under the national litigation policy. Cross objections also gets disposed of.

(Dictated and pronounced in the open court.)

(V. PADMANABHAN)
MEMBER (TECHNICAL)
Tushar Kr.

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)