

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

S. Tax Appeal No. 75408 of 2018

Arising out of Order-in-Appeal No. 32/HAL/CE/2017-18 dated 11.10.2017 passed by the Commissioner of CGST & C. Ex. (Appeals), Kolkata-II.

Commr. of CGST & CX, Haldia

15/1, Strand Road,
Custom House, Kolkata-700001

Applicant (s)/Appellant (s)

Vs.

M/s. Associated Pigments Ltd.

Mouza Kanakpur, PO Naranda Panskura,
Purba Medinipur, West Bengal

Respondent (s)

Appearance

Shri D. Haldar, AC (A. R.) for the Appellant (s)

None for the Respondent (s)

CORAM:

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

Date of Hearing/Decision: - 02.08.2019

ORDER NO.FO/75974/2019

PER CORAM

The present Miscellaneous Applications have been filed by the Appellant for condoning the delay in filing the appeals before the Tribunal.

2. In view of the reasons as explained in the Miscellaneous Applications, the delay in filing the appeals is condoned. The Miscellaneous Applications (CODs) are allowed.

2. Shri D. Haldar, AC (A. R.) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Heard the Ld. AR and perused the appeal records.

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

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notified vide instruction being F. No. 390/Misc./116/2017-JC dated 11/07/2018. Accordingly, the appeal is dismissed under the National Litigation Policy.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja.