

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.1**

Excise Appeal No. 77277 of 2018

Arising out of Order-in-Appeal No. 598/HWH/CE/2017-18 dated 26.02.2018 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata.

Commissioner of Central CGST & C. Excise, Howrah.

M. S. Building 15/1 Strand
Road, Kolkata-700001.

Appellant (s)

VERSUS

M/s. Rastraudhyog Limited

Bakultala, Andul Road
Howrah-711109.

..Respondent (s)

APPEARANCE :

Shri P. Day, A. R. for the Appellant
None for the Respondent

CORAM:

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

HON'BLE MR. C. J. MATHEWS, MEMBER (TECHNICAL)

ORDER NO. FO/A/76287/2019

Date of Hearing: 23.09.2019

Date of Decision: 23.09.2019

PER BENCH :

This appeal has been filed by the Revenue against Order-in-Appeal No. 598/HWH/CE/2017-18 dated 26.02.2018 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata.

2. Shri P. Day, A. R. appeared on behalf of the Revenue. None appeared on behalf of the respondent.

3. On Perusal of records, We find that the amount involved in the present cases is below the monetary limit of Rs. 20 lakhs which has been notified vide Board's Instruction being F. No. 390/Misc./116/2017-

Excsie Appeal No. 77277 of 2018

JC dated 11.07.2018. Accordingly, the appeal is dismissed under litigation policy.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Sd/-

(C. J. Mathews)
Member (Technical)

T. K.