

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

**Excise Miscellaneous Application (COD) No.77042 of 2019
&
Excise Appeal No.77159 of 2019**

(Arising out of Order-in-Appeal No.224-226/SKS/BOL/CE/2018-19 dated 11.05.2018
passed by Commr. of CGST & Excise (Appeals), Bolpur)

CGST & Excise, Bolpur
Nanoor Chandidas Road, SIAN, Bolpur,
Dist.-Birbhum, West Bengal

Applicant (s)

VERSUS

M/s Xpro India Ltd.
Barjora-Mejia Road, P.O.-Ghutgoria,
Barjora, Dist.-Bakura, Pin-722202

Respondent (s)

WITH

**Excise Miscellaneous Application (COD) No.77043 of 2019
&
Excise Appeal No.77160 of 2019**

(Arising out of Order-in-Appeal No.224-226/SKS/BOL/CE/2018-19 dated 11.05.2018
passed by Commr. of CGST & Excise (Appeals), Bolpur)

CGST & Excise, Bolpur
Nanoor Chandidas Road, SIAN, Bolpur,
Dist.-Birbhum, West Bengal

Applicant (s)

VERSUS

M/s Xpro India Ltd.
Barjora-Mejia Road, P.O.-Ghutgoria,
Barjora, Dist.-Bakura, Pin-722202

Respondent (s)

AND

Excise Appeal No.79127 of 2018

(Arising out of Order-in-Appeal No.224-226/SKS/BOL/CE/2018-19 dated 11.05.2018
passed by Commr. of CGST & Excise (Appeals), Bolpur)

CGST & Excise, Bolpur
Nanoor Chandidas Road, SIAN, Bolpur,
Dist.-Birbhum, West Bengal

Applicant (s)

VERSUS

M/s Xpro India Ltd.
Barjora-Mejia Road, P.O.-Ghutgoria,
Barjora, Dist.-Bakura, Pin-722202

Respondent (s)

Ex.Appeal Nos.77159,77160/19 &
Ex.Appeal No.79127/18

APPERANCE :

Shri A.Roy, Authorized Representative for the Appellant
 Ms.Shreya Mundhra, C.A. for the Respondent

CORAM:

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

MISC.ORDER NO.77341-77342/2019
FINAL ORDER NO.76363-76365/2019

DATE OF HEARING : 18.10.2019
DATE OF DECISION : 18.10.2019

PER P.K.CHOUDHARY :

In view of the submissions as made by the Ld.A.R. for the Appellants/Applicants and the reasons as mentioned in their Misc.Applications, the delay in filing the appeals before the Tribunal is hereby condoned.

2. The amount of duty involved in these appeals is less than Rs.50 lakhs. Accordingly, the present appeals are dismissed under litigation policy vide Board's instruction being F.No.390/Misc./116/2017-JC dated 22.08.2019.

(Dictated and pronounced in the open court.)

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

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