

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

**Ex. Misc. Application (COD) No. 75191 of 2017
AND
Ex. Cross Objection No. 75190 of 2017
AND
Ex. Miscellaneous Application No. 76952 of 2019
AND
Ex. Appeal No. 75221 of 2016**

Arising out of Order-in-Appeal No.05/HAL/2015 dated 29/07/2015 dt. 29/07/2015
passed by Commissioner of Central Excise (Appeals) Appeal-I, Kolkata.

Commissioner of Central Excise & S. Tax, Haldia

25, Princep Street,
3rd Floor, Princep Street, Haldia, 700072

Appellant (s)

VERSUS

M/s. Advance System Samplings Pvt. Ltd.

J. L. No. 21, Dag No. 217/218/244
Amria Kolorah Begri
Howrah, West Bengal
711411

Respondent (s)

APPERANCE :

Shri A. K. Biswas, A. R. for the Appellant
None for the Respondent

CORAM:

**HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)**

ORDER NO.MO/77395-77397/2019 & FO/76431/2019

Date of Hearing : 21.10.2019

Date of Decision : 21.10.2019

PER BENCH :

The present Miscellaneous Application has been filed by the Appellant
for condoning the delay in filing the appeal before the Tribunal.

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

3. Shri A. K. Biswas, A. R. appeared on behalf of the Revenue and
reiterated the grounds of appeal. None appeared on behalf of the
Respondent.

Ex. Appeal No. 75221 of 2016

4. On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs. 50 lakhs which has been notified vide Board's Instruction being F. No. 390/Misc./116/2017-JC dated 22.08.2019. Accordingly, the appeal is dismissed under National Litigation Policy. Cross Objection also gets disposed off.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)

Member (Judicial)

Sd/-

(Bijay Kumar)

Member (Technical)

Pooja