

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

REGIONAL BENCH - COURT NO.2

Excise Miscellaneous Application No.77214 of 2019
(On behalf of Appellant)

AND

Excise Appeal No.75717 of 2018

AND

Excise Cross Objection No.75752 of 2018

(Arising out of Order-in-Appeal No.292-293/HWH/CE/2017-18 dated 20.11.2017
passed by Commissioner of CGST & Central Excise(Appeals-II), Kolkata.)

Commissioner of CGST & CX, Howrah Commissionerate
.....Appellant
(15/1, Strand Road, Kolkata-700001.)

VERSUS

M/s. Gee Pee Foods Private Limited
(1, Delhi Road, Chakundi, Dankuni, Hooghly-712310,
Regd. Office: Krishna Building, 224, A.J.C. Bose Road, Minto Park,
Kolkata-700017, West Bengal.)

...Respondent

WITH

Excise Miscellaneous Application No.77215 of 2019
(On behalf of Appellant)

AND

Excise Appeal No.75718 of 2018

AND

Excise Cross Objection No.75753 of 2018

(Arising out of Order-in-Appeal No.292-293/HWH/CE/2017-18 dated 20.11.2017
passed by Commissioner of CGST & Central Excise(Appeals-II), Kolkata.)

Commissioner of CGST & CX, Howrah Commissionerate
.....Appellant
(15/1, Strand Road, Kolkata-700001.)

VERSUS

Shri Ganesh Prasad Agarwal, Managing Director
M/s. Gee Pee Foods Private Limited
(1, Delhi Road, Chakundi, Dankuni, Hooghly-712310,
Regd. Office: Krishna Building, 224, A.J.C. Bose Road, Minto Park,
Kolkata-700017, West Bengal.)

...Respondent

APPEARANCE

Shri A.K.Biswas, Authorized Representative for the Appellant (s)
Shri S.P.Siddhanta, Consultant for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)

MISCELLANEOUS ORDER NO. 77459-77462/2019

FINAL ORDER NO. 76503-76504/2019

DATE OF HEARING : 13 November 2019
DATE OF DECISION : 13 November 2019

P.K.CHOUDHARY :

The present Miscellaneous Applications have been filed by the Revenue praying for withdrawal of their Appeals in terms of National Litigation Policy circulated vide Board's instruction being F.No.390/Misc/116/2017-JC dated 4 April 2018.

2. Shri A.K.Biswas, Authorized Representative appeared on behalf of the Revenue. Shri S.P.Siddhanta, learned Consultant appeared on behalf of the Respondents.

3. On perusal of records, I find that the amount involved in the present case is below the monetary limit of Rs.20.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc/116/2017-JC dated 4 April 2018. Accordingly, the prayer of the Revenue is allowed and the appeals are dismissed under National Litigation Policy. Cross Objections filed by the Respondents also get disposed of.

(Dictated and pronounced in the open Court.)

SD/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)