

**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)

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

VERSUS

**Shri Ganesh Prasad Agarwal, Managing Director
M/s.Gee Pee Foods Private Limited**

.....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)

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

The Application is allowed and the Appeal is dismissed under
National Litigation Policy. Cross Objection filed by the Respondent also
gets disposed of. For order, see order of date in Excise Appeal
No.75717 of 2018.

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