

**uIN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

**Ex. Misc. Application (EH) No. 77221 of 2019
AND
Ex. Appeal No. 75152 of 2019**

Arising out of Order-in-Appeal No.310-311/HWH/CE/2018-19 Dated 17/09/2018
passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II.

Commr. of CGST & CX, Haldia

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

Appellant (s)

VERSUS

M/s. Shyam Ispat Udyog

230/3/1, G. T. Road (North),
Ghusuri, Howrah-711107

Respondent (s)

APPERANCE :

Shri A. K. Biswas, Authorized Representative for the Appellant
Shri Arvind Baheti, CA for the Respondent

CORAM:

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

ORDER NO.MO/77479/2019 & FO/76557/2019

Date of Hearing: 14 November 2019

Date of Decision : 14 November 2019

PER P. K. CHOUDHARY :

The present Miscellaneous Application has been filed by the Respondent assessee for out of turn hearing of their appeal.

2. In view of the submissions as made by the Ld. Charter Accountant and the reasons as explained in detail in Miscellaneous Application, the prayer for early hearing of the appeal is allowed. With consent of both sides, the appeal is itself taken up for hearing.

3. Heard both sides.

4. I find that the appeal is covered by the latest instruction being F. No. 390/Misc./116/2017-JC dated 22.08.2019 under policy of reduction of Government Litigation and the monetary limit before the Tribunal has been enhanced to 50 lakhs.

5. It is also found that the quantum of dispute in the present appeal is well within the limit of Rs. 50 lakhs and accordingly the appeal filed

Ex. Appeal No. 75152 of 2019

by the department is dismissed in view of the policy of the Government regarding reduction of litigation in respect of appeals filed by the Department.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja