

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

Ex. Appeal No. 78951 of 2018

Arising out of Order-in-Appeal No. 179-180/HWH/CE/2018-19 Dated 16/07/2018
passed by Commissioner of CGST & CX, Appeals-II, Kolkata.

Commissioner of CGST & CX, Howrah

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

Appellant (s)

VERSUS

M/s. Saraswati Trading Co.

2 No. Singur, Ratanpur, Singur,
Distt. Hooghly, Pin 712409

Respondent (s)

WITH

Ex. Appeal No. 78952 of 2018

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passed by Commissioner of CGST & CX, Appeals-II, Kolkata.

Commissioner of CGST & CX, Howrah

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

Appellant (s)

VERSUS

Shri Nand Lal Patel

Partner of M/s. Saraswati Trading Co.
2 No. Singur, Ratanpur, Singur,
Distt. Hooghly, Pin 712409

Respondent (s)

APPEARANCE :

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

CORAM:

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

ORDER NO.FO/76558-76559/2019

Date of Hearing/Decision : 14.11.2019

PER P. K. CHOUDHARY :

These appeals have been filed by the Revenue against Order-in-Appeal No. 179-180/HWH/CE/2018-19 Dated 16/07/2018 passed by Commissioner of CGST & CX, Appeals-II, Kolkata.

2. Shri A. K. Biswas, Ld. DR appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Heard Ld. AR and perused the appeal records.

Ex. Appeal No. 78951 & 78952 of 2018

4. On perusal of records, I find that the amount involved in the present cases 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 appeals are dismissed under litigation policy.
(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja