

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

Ex. Appeal No. 79071 of 2018, E/CO/75399/2019

Arising out of Order-in-Appeal No.131/HWH/CE/2018-19 Dated 12/06/2018 passed by Commissioner of CGST & Central Excise, Appeals-II, Kolkata.

Commissioner of CGST & CX, Howrah

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

Appellant (s)

VERSUS

M/s. Standard Pharmaceuticals Ltd.

I D Cruz Garden Lane, Searampore,
Hooghly, 712203

Respondent (s)

With

Ex. Appeal No. 79072 of 2018, E/CO/75400/2019

Arising out of Order-in-Appeal No.109/HWH/CE/2018-19 Dated 01/06/2018 passed by Commissioner of CGST & Central Excise, Appeals-II, Kolkata.

Commissioner of CGST & CX, Howrah

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

Appellant (s)

VERSUS

M/s. Standard Pharmaceuticals Ltd.

I D Cruz Garden Lane, Searampore,
Hooghly, 712203

Respondent (s)

APPEARANCE :

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Shri A. K. Biswas, A. R. for the Appellant
Shri S. P. Siddhanta, Consultant for the Respondent

CORAM:

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

ORDER NO.FO/76565-76566/2019

Date of Hearing/Decision : 14.11.2019

PER P. K. CHOUDHARY :

These appeals have been filed by the Revenue against Order-in-Appeal No. Arising out of Order-in-Appeal Nos. 131/HWH/CE/2018-19 Dated 12/06/2018 & 109/HWH/CE/2018-19 Dated 01/06/2018, both passed by Commissioner of CGST & Central Excise, Appeals-II, Kolkata.

2. Shri A. K. Biswas, Ld. DR appeared on behalf of the Revenue and Shri S. P. Siddhanta, Ld. Consultant appeared on behalf of the Respondent.
3. Heard Ld. AR and perused the appeal records.

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4. On perusal of records, I 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 appeals are dismissed under litigation policy. Cross Objections also stand disposed of.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja