IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Ex. Appeal No. 78895 of 2018

Arising out of Order-in-Appeal No.131/HWH/XAP-36/2017-18 Dated 23/04/2018 passed by Commissioner of CGST & Central Excise, Kolkata-North.

Commissioner of CGST & CX, Howrah
M. S. Building,
15/1 Strand Road, Kolkata-700001

Appellant (s)

VERSUS

M/s. Camden Industries Ltd.
9/1, R. N. Mukherjee Road,
Birla Building, Kolkata-700001

Respondent (s)

APPERANCE :

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/76562/2019

Date of Hearing/Decision : 14.11.2019

PER P. K. CHOUDHARY :

This appeal has been filed by the Revenue against Order-in-Appeal No. 131/HWH/XAP-36/2017-18 Dated 23/04/2018 passed by Commissioner of CGST & Central Excise, Kolkata-North.

2. Shri A. K. Biswas, Ld. DR appeared on behalf of the Revenue and reiterated the grounds of appeal. None appeared on behalf of the Respondent.

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

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 appeal is dismissed under litigation policy.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja