

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA  
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

**Service Tax Miscellaneous Application No.77091 of 2019**  
(On behalf of Appellant)

**And**  
**Service Tax Appeal No.75277 of 2017**

(Arising out of Order-in-Appeal No.91/ST/B-II/2016 dated 30 September 2019 passed by Commissioner(Appeals) of Central Excise, Customs & Service Tax, Bhubaneswar.)

**Commissioner of Central Excise & Service Tax, Bhubaneswar-II**  
(C.R. Building, Rajaswa Vihar, Bhubaneswar-751007 (Odisha).)

**...Appellant**

*VERSUS*

**M/s.Avtar Singh Virid**

**.....Respondent**

(At-Barbil Basti, P.O.Barbil, District-Keonjhar (Odisha).)

**APPEARANCE**

Shri A.K.Biswas, Authorized Representative for the Appellant/Revenue  
NONE for the Respondent/Assessee

**CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)**  
**HON'BLE SHRI P.V.SUBBA RAO, MEMBER(TECHNICAL)**

**MISCELANEOUS ORDER NO 77591/2019**  
**FINAL ORDER NO 76697/2019**

DATE OF HEARING : 25 November 2019  
DATE OF DECISION : 25 November 2019

**P.K.CHOUDHARY :**

The present Miscellaneous Application has been filed by the Revenue praying for withdrawal of their Appeal in terms of National Litigation Policy circulated vide Board's instruction being F.No.390/Misc/116/2017-JC dated 22 August 2019.

2. Shri A.K.Biswas, Authorized Representative appeared on behalf of the Revenue. None appeared on behalf of the Respondent.

3. On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc/116/2017-JC dated 22 August 2019. Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed under National Litigation Policy.

(Dictated and pronounced in the open Court.)

Sd/-

**(P.K.CHOUDHARY)**  
**MEMBER (JUDICIAL)**

Sd/-

**(P.V.SUBBA RAO)**  
**MEMBER (TECHNICAL)**

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