

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.1**

Excise Appeal No. 76869 of 2018

Arising out of Order-in-Appeal No. 7/HWH/XAP-10,124 & 69//2017-18 dated 20.02.2018 passed by the Commissioner of CGST & Central Excise, Kolkata North.

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

Appellant (s)

VERSUS

M/s. Ganga Rasayanie Pvt. Ltd.

21A, Mirpara Road,
Liliah, Howrah-711203.

..Respondent (s)

APPEARANCE :

Shri A. K. Biswas, A. R. for the Appellant

Shri N. K. Chowdhury, Advocate for the Respondent

CORAM:

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

HON'BLE MR. P. VENKATA SUBBA RAO MEMBER (TECHNICAL)

ORDER NO.....FO/A/76686/2019

Date of Hearing: 29.11.2019

Date of Decision: 29.11.2019

PER BENCH :

This appeal has been filed by the Revenue against Order-in-Appeal No. 7/HWH/XAP-10,124 & 69//2017-18 dated 20.02.2018 passed by the Commissioner of CGST & Central Excise, Kolkata North.

2. Shri A. K. Biswas, Ld. A. R. appeared on behalf of the Revenue and Shri N. K. Chowdhury, Advocate appeared on behalf of the Respondent.

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3. On Perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs. 20 lakhs which has been notified vide Board's Instruction being F. No. 390/Misc./116/2017-JC dated 11.07.2018. Accordingly, the appeal is dismissed under litigation policy.

(Dictated and pronounced in the open court.)

(P. K. Choudhary)
Member (Judicial)

(P. Venkata Subba Rao)
Member (Technical)

T. K.