

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No.238 of 2012

(Arising out of Order-in-Appeal No.07/Kol.IV/12 dated 05.02.2012 passed by Commr. of Central Excise (Appeals), Kolkata)

CCEx., Kol.IV

180, Shantipally, Rajdanga Main Road, Kolkata 700107

Applicant

VERSUS

M/s Hindustan Motors Ltd.

Hindmotor, Dist.- Hooghly, Pin-712233

Respondent

APPEARANCE :

Shri S.S.Chattopadhyay, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR.P.VENKATA SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER No. 76729/2019

DATE OF HEARING : 28.11.2019

DATE OF DECISION : 28.11.2019

PER P.K.CHOUDHARY :

The amount of demand of duty involved in these cases is less than Rs.50 lakhs. Accordingly, the Revenue's appeal is dismissed in terms of National Litigation Policy vide Board's instruction being F.No.390/Misc./116/2017-JC dated 22.08.2019.

(Dictated and pronounced in the open court)

(P. K. Choudhary)
Member (Judicial)

(P.V.SUBBA RAO)
Member (Technical)

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