

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

REGIONAL BENCH – COURT NO.2

Excise Appeal Nos.75174,75175 of 2019 & 75196 of 2019

(Arising out of Order-in-Appeal Nos.258-259/HWH/CE/2018-19 dated 31.08.2018 passed by Commr. of CGST & Excise (Appeals), Kolkata)

&

(Arising out of Order-in-Appeal No.353/HWH/CE/2018-19 dated 04.10.2018 passed by Commr. of CGST & Excise (Appeals), Kolkata)

CGST & Excise, Howrah

15/1 Strand Road, Kolkata 700001

Applicant

VERSUS

M/s Aum Bricks & Pavers (P) Ltd.

N.H-6, Jangalpur, Mouza- Argori, Howrah-711302

Shri Raghav Khaitan, Director of M/s Cans & Closures Pvt. Ltd.

Ballyganj Park, Kolkata-700009

Respondent

APPEARANCE :

Shri T.Mondal, Authorized Representative for the Appellant

Shri S.K.Mohanty, Advocate for the Respondent

CORAM:

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

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

FINAL ORDER NO...76816-76818/2019

DATE OF HEARING : 26.11.2019

DATE OF DECISION : 26.11.2019

PER P.K.CHOUDHARY :

The amount of demand of duty involved in these cases is less than Rs.50 lakhs. Accordingly, the Revenue's appeals are 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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