

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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.76363 of 2017 (COD)
(On behalf of Respondent)

Service Tax Miscellaneous Application No.75049 of 2020
(On behalf of Appellant)

And

Service Tax Appeal No.76687 of 2016

And

Service Tax Cross Objection No.76364 of 2017

(Arising out of Order-in-Appeal No.30/Pat/S.Tax/Appeal/2016-17 dated 20.06.2016
passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Patna.)

Commissioner of Central Excise & Service Tax, Patna
(3rd Floor, C.R.Building (Annexe), Birchand Patel Path, Patna-800001.)

...Appellant

VERSUS

Central Industrial Security Force

.....Respondent

(Unit KHSTPP, Deepti Nagar, NTPC Kahalgaon, Bhagalpur-813204..)

APPEARANCE

Shri A.K.Biswas, Authorized Representative for the Appellant (s)
NONE for the Respondent (s)

CORAM: HON'BLE SHRI S.S. GARG, MEMBER(JUDICIAL)
HON'BLE SHRI P.V.SUBBA RAO, MEMBER(TECHNICAL)

MISCELLANEOUS ORDER NO. 75181-75183/2020
FINAL ORDER NO. 75227/2020

DATE OF HEARING : 4 February 2020
DATE OF DECISION : 4 February 2020

PER BENCH :

One Miscellaneous Application has been filed by the respondent
for condonation of delay in filing the Cross Objection in the present
appeal before the Tribunal.

2. In view of the reasons as mentioned in the application, the delay in filing the Cross Objection before the Tribunal is condoned and the Miscellaneous Application (COD) is allowed.

3. Another 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.

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

5. 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. Cross Objection filed by the respondent also gets disposed of.

(Dictated and pronounced in the open Court.)

SD/
(S.S. GARG)
MEMBER (JUDICIAL)

SD/
(P.V.SUBBA RAO)
MEMBER (TECHNICAL)