

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No.79074 of 2018
& Cross Objection No.75157 of 2019**

(Arising out of Order-in-Appeal No.125/HWH/CE/2018-19 dated 08.06.2018 passed by Commr. of CGST & C.Excise (Appeals II), Kolkata)

CGST & Excise, Howrah
15/1 Strand Road, Kolkata

Appellant

VERSUS

M/s Parag Steel & Wire Industries
Dankuni Coal Complex, Dankuni, Dist.-Hooghly, Pin-712310

Respondent

Appearance:

Shri J.Chattopadhyay, Authorized Representative for the Appellant
Shri H.K.Pandey, Advocate for the Respondent

CORAM:
HON'BLE SHRI P. K. CHOUDHARY, JUDICIAL MEMBER

FINAL ORDER NO.75413/2020

DATE OF E-HEARING : 29.09.2020
DATE OF DECISION : 29.09.2020

PER P.K.CHOUDHARY :

This Appeal has been filed by the Revenue against Order-in-Appeal No.125/HWH/CE/2018-19 dated 08.06.2018 passed by Commr. of CGST & Central Excise (Appeals II), Kolkata.

2. Shri J.Chattopadhyay, learned Authorized Representative appeared on behalf of the Revenue and reiterated the grounds of appeals.
3. The Ld.Advocate appearing on behalf of the Respondent Assessee, submits that they have also filed Cross Objection on 7th February, 2019 against the appeal filed by the Department and the same be also disposed off along with this appeal.
4. Heard both sides and perused the appeal records.
5. On perusal of records, I find that the amount involved in the present case is below the monetary limit of Rs.50.00 Lakhs which has

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been notified vide Board's Instruction being F.No.390/Misc/116/2017-JC dated 22 August 2019. Accordingly, 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/
(P.K.Choudhary)
Member (Judicial)

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