

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

REGIONAL BENCH – COURT NO.3

**S. Tax Misc. Application (COD) No. 75507 of 2017
AND
S. Tax Misc. Application No. 75207 of 2021
AND
S. Tax Appeal No. 75226 of 2017
AND
S. Tax Cross Objection No. 75506 of 2017**

(Arising out of Order-in-Original No.104/PR. COMMR/ST-I/KOL/2016-17 Dated 31-10-2016 passed by Principal Commissioner of Service Tax-I, Kendriya Utpad Shulk Bhawan, Adjudication, Kolkata .

**Commissioner of Service Tax, Service Tax-I, Commissionerate,
Kolkata**

(Kendriya Utpad Shulk Bhawan, 180, Shantipally,
Rajdanga Main Road, Kolkata-700107)

Appellant

VERSUS

M/s S. Misra Infradev Pvt. Ltd.,

(Room No. 76, C. E. Market, Sector-I
Salt Lake, Kolkata-700064)

Respondent

APPEARANCE:

Shri T. Mondal, Authorized Representative for the Appellant
Shri Tarun Chatterjee, Advocate for the Respondent

CORAM:

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

**MISCELLANEOUS ORDER NO. 75214-75216/2021
FINAL ORDER NO. 75554/2021**

DATE OF HEARING : 02.09.2021
DATE OF DECISION : 02.09.2021

PER P. K. CHOUDHARY

A Miscellaneous Application has been filed by the Respondent assessee for condonation of delay in filing the cross objection.

2. In view of the submissions as made by the Ld. Advocate for the applicant/Respondent and the reasons, as mentioned in the

S. Tax Appeal No. 75226 of 2017

Miscellaneous Application, the delay in filing the cross objection, is condoned. 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 being F. No. 390/Misc./116/2017-JC dated 22 August 2019.

4. Shri T. Mondal, Learned Authorized Representative appeared on behalf of the Revenue. Shri Tarun Chatterjee, Advocate appeared on behalf of the Respondent.

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 been notified vide Board's Instruction being F. No. 390/Misc./116/2017-JC dated 22.08.2019. Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed under National Litigation Policy. Cross Objection also gets disposed of.

(Dictated and pronounced in the open Court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja