

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.1**

**Service Tax Misc. Application No.75353 of 2021
And
Service Tax Misc. Application (COD) No. 77107 of 2019
And
Service Tax Appeal No. 76909/2019 & CO-77106 of 2019**

Arising out of Order-in-Appeal No. 41/BOL-S.T/2019-20 dated 16.05.2019 passed by the Commissioner of CGST & Central Excise, Siliguri.

Commissioner of CGST & Central Excise, Bolpur.

Nanoor Chandidas Road, Sian, Bolpur, Dist.-Birbhum, West Bengal, Pin-731204.

è **.Appellant (s)**

VERSUS

M/s. P & Sen Construction Co.,

Block-I, 22 Natun Pally, Benachity, Durgapur-173213.

...**Respondent (s)**

APPEARANCE :

Shri S. S. Chattopadhyay, Authorized Representative for the Appellant

Shri Rahul Tangri, Advocate for the Respondent

CORAM:

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

Misc. Order No. 75319-75320/2021

Final Order No.75924/2021

DATE OF HEARING: 27.12.2021

DATE OF DECISION: 27.12.2021

PER P. K. CHOUDHARY :

Service Tax Miscellaneous Application No. 75353 of 2021 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.

2. Shri S. S. Chattopadhyay, learned Authorized Representative appeared on behalf of the Appellant. None appeared on behalf of the Respondent.

3. 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 August 2019. Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed under National Litigation Policy. Misc. Application (COD for cross objection) and cross objection also get disposed off.

(Dictated and pronounced in the open court.)

Sd/-

**(P. K. Choudhary)
Member (Judicial)**

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