

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

REGIONAL BENCH – COURT NO.1

**Service Tax Misc. Application No.75345 of 2021
And
Service Tax Appeal No. 129 of 2012**

Arising out of Order-in-Appeal No. 168/Bol/2011 dated 29.12.2011 passed by the Commissioner (Appeal-IV), Central Excise, Kolkata.

Commissioner of CGST & Central Excise, Bolpur.

Nanoor Chandidas Road, Sian, Bolpur, Dist.-Birbhum, W.B. 731204.

.Appellant (s)

VERSUS

M/s. Bengal Commercial & Credit Pvt. Ltd.,

778,Naim Nagar, G.T. Road, Durgapur-713213.

...Respondent (s)

APPEARANCE :

Shri H. S. Abedin, Authorized Representative for the Appellant

None, for the Respondent

CORAM:

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

Misc. Order No. 75330/2021

Final Order No. 75934/2021

DATE OF HEARING: 29.12.2021

DATE OF DECISION: 29.12.2021

PER P. K. CHOUDHARY :

The present 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.

2. Shri H. S. Abedin, 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.

(Dictated and pronounced in the open court.)

Sd/-

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

Tushar