

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

REGIONAL BENCH – COURT NO.2

Service Tax Misc. Application No.76920 of 2019

And

Service Tax Appeal No. 78183 of 2018

(Arising out of Order-in-Appeal No. 47/SLG-ST/2018-19 dated 18.05.2018 passed by Commissioner of CGST & Central Excise, Siliguri.

Commissioner of CGST & Central Excise, Siliguri.

C. R. Building, Hakimpara, Siliguri-734001 (W.B.)

..Appellant

VERSUS

M/s Chandra Prakash Pradhan,

S/o Late Narendra Kumar Pradhan,
Singtam Bazar, P.O. & P.S.-Singtam,
East Sikkim-737134.

...Respondent

..

APPEARANCE :

None, for the Appellant

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

CORAM:

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

Misc. Order No. 75038/2022 & Final Order No.75071/2022

DATE OF HEARING : 07.02.2022

DATE OF DECISION : 07.02.2022

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 S. S. Chattopadhyay, Learned Authorized Representative appeared on behalf of the Revenue. 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/119/2017-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)

T.K.