

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

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 76236 of 2018
And
Service Tax Cross Objection No. 75107 of 2019**

(Arising out of Order-in-Order-Appeal No.326/ST-I/KOL/2017 dated 22.11.2017
passed by Commissioner of CGST & CX (Appeal-I), Kolkata)

**Commr. of CGST & Central Excise, Kolkata North
Commissionerate**

(GST Bhawan, 1st Floor, 180, Shantipally, Rajdanga Main Road,
Kolkata-700107)

Appellant

VERSUS

M/s. Sampurna Dealcomm

(16, Munshi Sadruddin Lane, 1st Floor, Kolkata-700007)

Respondent

APPEARANCE :

Mr. P. K. Ghosh, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO.75757/2023

Date of Hearing : 20 June 2023

Date of Decision : 20 June 2023

ORDER

The Department has filed this Appeal being aggrieved by the impugned OIA, wherein the Commissioner (Appeals) has remanded the matter to the Adjudicating Authority to go through the aspect of time bar.

2. During the last hearing, the Learned AR was directed to get instruction from the Department as to whether they would like to pursue their Appeal since the amount involved is for Rs.36.83 Lakhs. As per the National Litigation policy, the Revenue is barred from taking up the litigation before the Tribunal if the amount of duty involved is less than 50 Lakhs.

3. The Learned AR submits that they have taken up the matter before the Commissionerate, but they have not given any response from them. He submits that since the amount involved is Rs.36.83 Lakhs, in terms of National Litigation Policy, they would like to withdraw their Appeal.

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4. Accordingly, the Appeal filed by the Revenue is dismissed as withdrawn in terms of National Litigation Policy.
5. Cross Objection also stands disposed of.
(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja