

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 76328 of 2019

(Arising out of Order-in-Order-Appeal No.651/HWH/CE/2018-19 Dated 08.01.2019 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II)

Commr. of CGST & Central Excise, Howrah Commissionerate)
(M. S. Building, 15/1, Strand Road, Kolkata-700001) **Appellant**

VERSUS

M/s. Indo Thai Flexible Tubes
(Unit-II), J-51, Howrah Industrial Estates,
P.O.-Baltikuri, Howrah-711402)

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.75904/2023

Date of Hearing : 3rd July 2023

Date of Decision : 3rd July 2023

ORDER

The Department has filed present Appeal being aggrieved by the OIA passed by the Commissioner (Appeals) setting aside the demand of Rs.20,43,669/-.

2. During the last hearing, the Office of the AR was directed to find out if the Department is withdrawing the case on account of National Litigation Policy.

3. The Learned AR submits that there is no response from the Department though they have sent reminder letters to the Commissionerate.

4. As the amount involved in the present Appeal is about Rs.20.43 Lakh, in terms of National Litigation Policy, the Appeal is not required to be entertained by the Tribunal and the same is dismissed as withdrawn.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja