

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

REGIONAL BENCH – COURT NO.2

**Excise Miscellaneous Application No.75070 of 2022
&
Excise Appeal No.75278 of 2018**

Arising out of Order-in-Appeal No.183-184/HWH/CE/2017-18 dated 16.10.2017
passed by Commissioner (Appeals) of CGST & Excise, Howrah)

Commissioner of CGST & Excise, Howrah
15/1 Strand Road, Kolkata-700001

Appellant

VERSUS

M/s Central Stores Suppliers Pvt. Ltd.
391,G.T.Road, Belur, Howrah-713363

Respondent

WITH

**Excise Miscellaneous Application No.75071 of 2022
&
Excise Appeal No.75462 of 2018**

Arising out of Order-in-Appeal No.183-184/HWH/CE/2017-18 dated 16.10.2017
passed by Commissioner (Appeals) of CGST & Excise, Howrah)

Commissioner of CGST & Excise, Howrah
15/1 Strand Road, Kolkata-700001

Appellant

VERSUS

**Shri Chandra Prakash Bhalla, Director of
M/s Central Stores Suppliers Pvt. Ltd.**
391,G.T.Road, Belur, Howrah-713363

Respondent

APPEARANCE :

Shri S.S.Chattopadhyay, Authorized Representative for the Appellant
Shri Ved Prakash Sha, Consultant for the Respondent

CORAM:

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

**MISC.ORDER NO.75133-75134/2022
FINAL ORDER NO.75297-75298/2022**

DATE OF HEARING : 06.06.2022
DATE OF DECISION : 06.06.2022

PER P.K.CHOUDHARY :

In view of the submissions as made by the Ld.Consultant for the respondents and the reasons as mentioned in the Miscellaneous Applications, the prayer sought by the respondents for out of turn hearing of their appeals is allowed. Accordingly, Miscellaneous Applications (EH) are allowed and with the consent of both sides, both the appeals are taken up for disposal.

2. On perusal of records, I find that both the appeals as referred have been filed by the Department involving Central Excise duties/penalties are below the monetary limit of Rs.50.00 lakhs and as such, the same are covered by the National Litigation Policy vide Board's Instruction being F.No.390/Misc./116/2017-JC dated 22.08.2019. Accordingly, both the appeals are disposed off under National Litigation Policy.

(Dictated and pronounced in the open court.)

Sd/
(P. K. Choudhary)
Member (Judicial)

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