IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Excise Miscellaneous Application No.76393 of 2018 (COD)
(On behalf of Appellant)
In
Excise Appeal No.77534 of 2018

(Arising out of Order-in-Appeal No.181/HWH/CE/2017-18 dated 11.10.2017 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II.)

Commissioner of CGST & CX, Howrah Commissionerate
(15/1, Strand Road, Customs House, M.S.Building, 2nd Floor, Kolkata-700001.)

...Appellant

VERSUS

M/s. A.B. Paul & Company
.....Respondent
(P-261/1, Benaras Road, Belgachia, Howrah-711108.)

WITH

Excise Miscellaneous Application No.76394 of 2018 (COD)
(On behalf of Appellant)
In
Excise Appeal No.77535 of 2018

(Arising out of Order-in-Appeal No.181/HWH/CE/2017-18 dated 11.10.2017 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II.)

Commissioner of CGST & CX, Howrah Commissionerate
(15/1, Strand Road, Customs House, M.S.Building, 2nd Floor, Kolkata-700001.)

...Appellant

VERSUS

M/s. A.B. Paul & Company
.....Respondent
(P-261/1, Benaras Road, Belgachia, Howrah-711108.)

AND

Excise Miscellaneous Application No.76395 of 2018 (COD)
(On behalf of Appellant)
In
Excise Appeal No.77536 of 2018

(Arising out of Order-in-Appeal No.181/HWH/CE/2017-18 dated 11.10.2017 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II.)

Commissioner of CGST & CX, Howrah Commissionerate
(15/1, Strand Road, Customs House, M.S.Building, 2nd Floor, Kolkata-700001.)
...Appellant

VERSUS

M/s. A.B. Paul & Company
.....Respondent
(P-261/1, Benaras Road, Belgachia, Howrah-711108.)

APPEARANCE

Shri S.Mukhopadhyay, Authorized Representative for the Appellant (s)
NONE for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)

MISCELLANEOUS ORDER NO. 75091-75093/2022
FINAL ORDER NO. 75214-75216/2022

DATE OF HEARING : 18 April 2022
DATE OF DECISION : 18 April 2022

P.K.CHOUDHARY :

The present Miscellaneous Applications have been filed by the Appellant Revenue, seeking condonation of delay in filing the Appeals before the Tribunal.

2. In view of the reasons, as mentioned in the said Miscellaneous Applications, the delay in filing the Appeals before the Tribunal, is condoned and the Miscellaneous Applications (COD) are allowed.

3. I find that the Order-in-Appeal is against four Orders-in-Original No.23-26/ADC/CE/Kol-II/Adjn/2015-16 dated 29.01.2016. The total amount involved in all the four Orders-in-Original is Rs.16.38 Lakhs. The department has already filed Application for withdrawal of their Appeal by consolidated Application vide C.No.V(30)484/CGST & C.Ex/Policy-NLP/HWH/T&R/2018/8933A dated 13.09.2019. Subsequently, the Tribunal vide Final Order No.75508/2020 dated 21.10.2020 had dismissed the Appeal filed by the Department being Appeal No.75088 of 2018 under the National Litigation Policy.

4. Three Appeals, listed today, have only been filed since they were required to file four Appeals and only one Appeal was filed, as the

Order-in-Appeal mentioned only one number. Subsequently, these three Appeals have been filed on technical grounds. Therefore, these three Appeals are also dismissed as withdrawn.

(Dictated and pronounced in the open Court.)

Sd/

(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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