

11016  
5/9/19

Sub (Sd)  
Samir Roy  
9/9/19



**MOST URGENT**  
**RTI MATTER**

GOVERNMENT OF INDIA  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX  
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:  
1<sup>ST</sup> FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107



C. No. V(30)145/RTI/HQ/CGST & CX/Kol-North/2019/

To  
Shri Ram Ratan Roy,  
Joint General Manager (Credit Control),  
Electrosteel Castings Limited,  
G K Tpower, 19, Camac Street,  
Kolkata-700017.

Sir/Madam,

Sub: Information under the RTI Act, 2005 — Regarding.

Please refer to your RTI application dt. 20.08.2019 filed received by this Commissionerate on 27.08.2019 which was transferred by the CPIO & Assistant Commissioner, CCO, Kolkata vide their letter under F.No. V(30)183/ Pr. CCO / CGST & CX / RTI/ Aug-19/Kol/14772 dt. 27.08.2019. Subsequently the said RTI application was registered at this office vide Registration No. 124/RTI/Kol-North/19 dt. 28.08.2019.

The desired information as received from the Assistant Commissioner (Adjn), CGST & CX, Kolkata North Commissionerate on 30.08.2019 under C.No.V (15)04 / North CGST & CX /Adjn/RTI/ 2017/15245 dt. 30.08.2019 and from the Assistant Commissioner (T&R), CGST & CX, Kolkata North Commissionerate on 02.09.2019 under C.No.V (30)64 / T&R/GST /Kol(N)/RTI/ 2017-18/15403 dt. 02.09.2019 are enclosed herein.

If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the 1<sup>st</sup> Appellate Authority namely Sri Gaurav Sinha, Additional Commissioner, CGST & CX, Kolkata-North Commissionerate, O/o The Principal Commissioner of CGST & CE, Room No. 102, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl- 09 (nine) Sheets.

Yours faithfully,

Sd/-

(Samiran Roy)

CPIO & Assistant Commissioner  
CGST: Kol-North Comm'te

C. No. As above/ 15689  
Copy forwarded for information to: -

Dated 4 SEP 2019

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application submitted by Shri Ram Ratan Roy dt. 20.08.2019 along with the desired information as mentioned above (enclosed twelve sheets).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

(Samiran Roy) 9/9/19  
CPIO & Assistant Commissioner

10279  
27/08/19  
R-27/8/19



Most Urgent  
RTI Matter

*B. S. Brownick*  
28/8/19

भारत सरकार  
GOVERNMENT OF INDIA  
प्रधान मुख्य आयुक्त का कार्यालय  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER  
केन्द्रीय वस्तु एवं सेवा कर, कोलकाता क्षेत्र  
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE, KOLKATA ZONE  
केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कनेक्टर, कोलकाता - 700 107  
GST Bhawan (2<sup>nd</sup> Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107  
Phone No. 033-2441-6797/6842: Fax No. 033- 2441-6834/6798

F. No. V (30)183/Pr. CCO/CGST&CX/RTI/Aug-19/Kol /12722

Date: 27.08.2019

To  
The CPIO,  
Office of the Commissioner,  
CGST & CX, Kolkata North Commissionerate,  
Kolkata Zone.

**Sub: RTI Application filed by Mr. Ram Ratan Roy under Right to Information Act 2005 -reg.**

Please find enclosed herewith an RTI application which has been received by this office on 23.08.2019 and has subsequently been registered vide Regn. No.19/RTI/CGST&CX/CC/KOL/2019-20 dated 23.08.2019.

The information/documents sought for is in regard to CESTAT Final Order No. 76888/2018 dated 12.11.2018 which is in connection with the Order-in Original No.27/Commr/CE/Kol-III/2011-12 dated 29.11.2012 passed by the erstwhile Commissioner of Kolkata-III Commissionerate. Since no information as sought in the RTI Application is available with this Office, the RTI application is being transferred to you under section 6 (3) of the RTI Act, 2005. It may please be examined whether the information pertains to third party, or not as defined under Section 2 (n) of the RTI Act and whether procedure stipulated in section 11 of the RTI Act is required to be followed or not.

Encl: As Above.

*B. S. Brownick*  
(B. Brownick) 27/8/19  
CPIO & Assitant Commissioner,  
CCO, Kolkata Zone

124/RTI/Kol-North/19  
28.08.2019

# ELECTROSTEEL CASTINGS LIMITED

H.O. : B.K. Tower, 19, Camac Street, Kolkata 700 017, India  
Regd. Office : Rathod Colony, Rajgangpur, Sundergarh, Odisha 770 017  
Tel : +91 33-2283 9900, 7103 4400  
CIN : L27310OR1955PLC000310  
Web : www.electrosteelcastings.com

RTI Matter  
MOST URGENT  
Suppl (RTI)  
M  
27/8



## APPLICATION FOR SEEKING INFORMATION UNDER SECTION 6(1) OF THE RIGHT TO INFORMATION ACT, 2005

**Ref No. RTI/19-20/54**

**Date : 20.08.2019**

To

The Respected Central Public Information Officer (CPIO),  
**OFFICE OF THE PR. CHIEF COMMISSIONER, CGST & CENTRAL EXCISE, KOLKATA ZONE,**  
**GST Bhawan; 180 Shantipally, Rajdanga Main Road,**  
**KOLKATA – 700 107**

20 AUG 2019

Dear Sir,

I am a citizen of India.

First of all I express my sincerest thanks & regards for constant efforts your esteemed office has been taking towards providing solicited information to common citizens as proof of transparency of the esteemed Department under the RTI Act.

Now, please note it is on record that in the appeal matter of **Electrosteel Castings Ltd. -vs- . Commissioner of C. EX., Kolkata-III**, demand u/s 11D of the C.Ex. Act, 1944 was challenged before the CESTAT, Kolkata and **Hon'ble CESTAT, ERB, Kolkata** in **Final Order No. 76888/ 2018** dated **12.11.2018** **set aside such demand and allowed the appeal against revenue.** It is also a known fact that department has not accepted the said Final Order.

In this regard, copy of the Hon'ble CESTAT, Kolkata's said Final Order **dated 12.11.2018** is **attached** for ready reference please.

Now, reference to above, please provide only the short information specified below:

### Information required:

Please provide copies of the complete File Notes relating to the non-acceptance and filing of appeal / WP against the Hon'ble CESTAT, ERB, Kolkata's said Final Order No. 76888/ 2018 dated 12.11.2018 .

- To the best of my knowledge and belief, the above information does not relate to section 8 & 9 of the RTI Act, 2005 which are exempted from disclosure.
- Whether the information sought concern the life and liberty of a person? NO.

Follow the Electrosteel Group on



# ELECTROSTEEL CASTINGS LIMITED

H.O. : G.K. Tower, 19, Camac Street, Kolkata 700 017, India  
Regd. Office : Rathod Colony, Rajgangpur, Sundergarh, Odisha 770 017  
Tel : +91 33-2283 9900, 7103 4400  
CIN : L27310OR1955PLC000310  
Web : www.electrosteelcastings.com



4. Details of fees paid: **Fees of Rs. 10/- for the application plus fees of Rs. 40/- for documents – totaling to Rs. 50/- paid** vide IPO No 78G 249663 dated: 19.08.2019 in favour of A.C.A.O. CGST & CX KOLKATA NORTH is also attached. Further, since the amount is small, the applicant undertakes and confirms not to seek any refund of any balance amount out of the fees now paid as above.
5. Additional fees for providing photocopies of the information, if any further required as per law, would be paid promptly on receipt of written direction from the Department in this regard please.

Yours faithfully,

**(RAM RATAN ROY)**

Joint General Manager (Credit Control)  
Electrosteel Castings Limited,  
G.K.Tower ; 19, Camac Street,  
Kolkata-700 017  
Mob: 9903911379 ; email: < [rrroy@electrosteel.com](mailto:rrroy@electrosteel.com) >

**Attached as above:**

- (i) Fees payment document &
- (ii) Copy of the C.ESAT, ERB, Kolkata's Final Order No. 76888/ 2018 dated 12.11.2018 as above.

10530  
6/18/19  
20/8/19

S. S. Nandan, Insp -  
R. 02/08/19



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE:  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX ;  
KOLKATA-NORTH COMMISSIONERATE, GST BHAWAN:  
180, SANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA-700107.

C. No. V(15)04/North CGST & CX/Adjn/RTI/2017/15245

Date: 29.08.2019

To

The CPIO & Assistant Commissioner,  
HQ RTI Cell, CGST&CX,  
Kolkata North Commissionerate,  
Kolkata,

30 AUG 2019

Sub: RTI application dt. 20.08.2019 filed by Shri Ram Ratan Roy, Kolkata-700017 transfer under sec. 5(4) of RTI Act, 2005-Reg.

Please refer to your letters bearing C. No.-V(30)145/RTI/HQ/CGST & CX/ Kol North/2019/15042 dated: 28.08.2019 and C. No.-V(30)145/RTI/HQ/CGST & CX/ Kol North/2019/15044 dated: 28.08.2019 on the subject captioned above.

In this regard, this is to intimate you that the desired information is not pertaining to this section.

This is for information please.

Damenmay 29/8/19

ASSISTANT COMMISSIONER (ADJN)  
KOLKATA CGST NORTH COMMISSIONERATE



GOVERNMENT OF INDIA  
OFFICE OF THE PR. COMMISSIONER OF CGST & CX  
KOLKATA NORTH COMMISSIONERATE, HDQRS T&R BRANCH  
120-SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA-700107

Recd.  
on 02/09/19  
S. S. N. Roy  
2.09/19

C.No: V(30)64/T&R/GST/Kol(N)/RTI/2017-18/15403

Date:

2 SEP 2019

To  
The CPIO & Assistant Commissioner,  
HQ, RTI Cell,  
CGST&CX, Kolkata North.

**Subject:** RTI application dated 20.08.2019 filed by Shri Ram Ratan Roy,  
Kolkata 700017 u/s of 6(i) of RTI Act, 2005:- reg.

Please refer to your letter under C.No. V(30)145/RTI/HQ/CGST&CX/Kol  
North/2019/15043 dated 28.08.2019 on the above mentioned subject.

Enclosed please find herewith the complete file note sheets from 2 to 9 of  
the file no V(30)2-T&R/CE/Kol-III/85/2013 w.r.t to the Final Order No  
76888/2018 dated 12.11.2018 of CESTAT, EZU, Kolkata, for your information  
and necessary action.

Enclos: (08) Eight Sheets.

*Subrata Kar*  
2/9/2019  
Assistant Commissioner of CGST & CX(T&R)  
Kolkata North Commissionerate

**V(30)2-T&R/CE/Kol-III/85/13**

The **Final Order** passed by the CESTAT, EZB, Kolkata, under review placed opposite, may please be seen.

1	CESTAT Final Order under Review	<b>FO: 76888/2018, Dated:31.10.2018, (Received on: 19.11.2018)</b> <b>Passed by: CESTAT, EZB, Kolkata.</b>
2	Name & Address of the Appellant	M/s. Electrosteel Casting Ltd., 30, BT Road, Khardah, PO-Sukchar, Kol-115
3	Name & Address of the Respondent	CCE, Kol-III
4	Amount involved	<b>Duty: Rs.2,12,08,944/- Penalty: Rs. 2,12,08,944/-</b>
5	O-I-O No. & Date	27/Commr/CE/KOL-III/2011-12, dt:29.11.11
6	View taken in the CESTAT Final Order under Review	Set aside impugned order and allowed appeal filed by party.
7	Is the order under review in favour or Revenue?	NO
8	Last date of Review	<b>18.05.2019</b>

- It was alleged in the SCN dated 22.03.2011 that the assessee engaged in manufacturing of Cast Iron Pipes, Ductile (Spun) Iron Pipes falling under Chapter 72 & 73 of CETA, 1985 and also engaged in execution of Turnkey Projects that includes, besides manufacturing - supplying, laying, operating and transferring complete Ductile Iron Pipes Projects, cleared without payment of CE Duty availing CE exemption Notfn. No. 06/2002-CE dated 01.03.2002 as amended by Notfn. No. 47/2002-CE dated 06.09.2002, yet have collected a sum of Rs.7,91,63,844/- as an amount ranging 8% over and above the contract price from their customers during FY 2005-06 & 2006-07 as CE Duty but not deposited the same in the Central Government Accounts in contravention of the Sec.11D of CEA, 1944 by way of wilful suppression of material facts with the intention to utilize the said duty for their personal gain.
- The Adjudicating Authority, after scrutiny of the 58 work orders came to the conclusion that no demand will arise in respect of the 30 work orders. However, for the balance of 28 work orders, he ordered for payment of CE Duty amounting to Rs.2,12,08,944/- under Sec.11D(3) of CEA, 1944 along with Interest u/s 11DD of CEA, 1944. He also imposed penalty of Rs.2,12,08,944/- under Rule 25 of CER, 2002.
- Being aggrieved, the assessee filed an appeal before the Hon'ble CESTAT. They submitted that the impugned order may be set aside by taking reliance upon the following judgments.
  - (i) Mayfair Polymer Pvt. Ltd. -Vs- CCE [2009 (234) ELT 663]
  - (ii) Shree Shyam Pulp and Board Mills Ltd. -Vs- CCE [2017(9) TMI 1058]
  - (iii) CCE -Vs- Tapi Ltd. [2005 (186) ELT 107 (Tri.)]
  - (iv) Todi Rubber Pvt. Ltd. -Vs- CCE [2018-TIOL-1646 CESTAT-Mum]
  - (v) Poddar Industrial Corporation -Vs- CCE [2003 (158) ELT 473 (Tri.)]
  - (vi) The Indian Hume Pipe Company Ltd. -Vs- CCES [2018-TIOL-135-CESTAT-MAD]
- After heard both sides, the Hon'ble Tribunal perused the appeal records as under.
  1. Prior to the disputed period 2005-06 to 2006-07, the appellant was required to pay an amount @ 8% of the value of the exempted goods in terms of Rule 6(3) of CCP, 2004 for non maintenance of separate accounts for inputs used in dutiable and exempted final products. The disputed however was not with reference to such payment of 8%. To compensate for the loss of 8% by reversal, they started recovering such amounts from their customers. To this effect, they successfully renegotiated the DGS&D rate contracts. During the disputed period, even though no reversal @ 8% was required to be made by the appellant, they continued to recover the amounts @ 8% by merging it with the value charged from their customers. The records however clearly indicate that the invoices did not indicate such amounts @ 8% separately as recovery of excise duty.
  2. The adjudicating authority, accepting the position as above, went ahead with the order for payment of the amount recovered @ 8%, u/s 11D of the Act. He considered such amount as recovered in the guise of CE Duty. The question therefore to be decided is whether the Revenue is entitle to order recovery of such amount u/s 11D as it stood at the relevant time.

44.42  
12/9/15  
**DIPANKAR DE**  
COMMISSIONER OF CENTRAL TAXES  
T&R Branch  
T&R & Cx.  
Kolkata North Commission

3. From the impugned order, the Hon'ble Tribunal found that the adjudicating authority has recorded a categorical finding that the appellant has not collected the amount @ 8% by showing separately in the invoices during the relevant period. The Tribunal in the case of Mayfair Polymer Pvt. Ltd. (supra) had occasion to examine a similar situation.
  4. It is not in dispute that the appellant have not indicated in their invoices the amount of 8% separately as excise duty. Hence, in the line with the decision of the Tribunal (supra), the Hon'ble CESTAT viewed that the demand cannot be sustained.
  5. The reference to Section 11D as it stood at the relevant time also makes it clear that the Section will have no application to exempted goods. Section 11D was made applicable to goods which are wholly exempted or chargeable to the 'Nil' rate of duty only after its amendment w.e.f. 10.05.2008. This fact has also been circulated by CBEC at the time of amendment vide their instructions dated 29.02.2008.
- The Hon'ble Tribunal vide its final order under review set aside the impugned order and allowed the appeal filed by the party.

Put up for kind perusal please.

Inspr (T&R) *Subd 03/12/18*

Supdt (T&R)

Notes above may please be seen.

The issue involve in this case is that M/s Electrosteel Castings Ltd. (ECL), was engaged, inter alia, in the manufacture of the dutiable goods viz., ductile iron pipes & fittings etc. The DI pipes were commonly used for drinking water supply projects undertaken by Government departments, Municipal bodies throughout the country. The appellant (ECL) was also engaged in execution of such projects on turn-key basis. However, the removal/supply of such pipes & fittings from the factory were fully exempt from CE duty under Notification No. 6/2002-CE dt. 01.3.2002 as amended by 47/2002-CE dated 06.09.2002 subject to the condition that the said goods could be removed free from any CE duty liability based on Certificate issued by Collector or District Magistrate or District Dy Commissioner as specified to the effect that such goods were for intended use specified in the notification.

During the period 2005-06 and 2006-07 the appellant started maintaining separate accounts for the inputs used in the manufacture of dutiable goods as well as exempted goods and consequently stopped the payment of an amount @8%. But they continued to recover the amounts as per the rate contract, by merging the 8% into the value of the contract. The department investigated the matter and scrutinized work orders and a show cause notice for demand of Central Excise duty was raised on 22.3.2011 for a total demand of Rs.7,91,63,844/- under the provisions of Section 11D of Central Excise Act, 1944.

*Amko*  
#1  
02/9/13  
DIPANKAR DE  
INSPR (T&R) DE  
CESTAT  
Kolkata North Commissionerate



The Adjudicating authority, after scrutiny of work orders confirmed the demand of Rs. 2,12,08,944/- under section 11D <sup>P</sup>ibid vide Order-in-Original no. 27/Commr/CE/Kol-III/2011-12 dated 29.11.2011. Aggrieved, the party appealed before the Hon'ble Tribunal.

The CESTAT, ERB, Kolkata pronounced its final order no. 76888/2018 dated 12.11.2018 in respect of Party Appeal No. E / 86 / 2012 by setting aside the order-in-original and party appeal was allowed.

However, the Hon'ble Tribunal while setting aside the subject O/O dated 29.11.2011 under sec 11D of the CE Act, 1944 failed to appreciate the fact that during the disputed period of 2005-2006 to 2006-2007 even though no reversal @8% was required to be made by the appellant, they successfully re-negotiated the DGS&D rate contracts & continued to recover the amounts @8% made hitherto, by merging it with the value charged from their customers.

*In terms of the Section 11D of the Act duties of excise collected from the buyer to be deposited with the Central Government. Section 11D of the Central Excise Act- is as reproduced below:*

*Notwithstanding anything to the contrary contained in any order or direction of the Appellate Tribunal or any court or in any other provision of this Act or the rules made thereunder, [every person who is liable to pay duty under this Act or the rules made thereunder, and has collected any amount in excess of the duty assessed or determined and paid on any excisable goods under this Act or the rules made thereunder from the buyer of such goods] in any manner as representing duty of excise, shall forthwith pay the amount so collected to the credit of the Central Government.*

However the Tribunal appears to have misinterpreted and misconstrued the Act and decided the case in favour of the party.

On going through the facts and evidences on records it is established beyond doubt that the present appellant M/s ECL has collected the excise duty on the supplies of D.I.Pipes and fittings thereof but failed to deposit the same in the Govt exchequer on the pretext that they had been availing exemption. The present appellant has been collecting the duty in excess of the amount determined, assessed and paid from their customers but failed to deposit the same with the Central Government.

Hence the Final Order passed by the CESTAT is not legal and proper and against the revenue and therefore the Order may be appealed before the higher forum. The Brief facts of the case and Grounds of Appeal has been placed opposite for kind perusal and further order please.

Amk  
2/9/15  
COMMISSIONER DE  
INDEPENDENT OF CENTRAL TAXES  
& R Branch  
CGST & CX  
Kolkata North Commissionerate

F.M. 13/11/15

N-117

The adjudicating authority - being Commissioner Ex KOL-III Commr-1  
in his O/O No 27/Commr/CE/KOL-III/2011-12 dt 29.11.2011  
has confirmed the demand of Rs 2,12,08,944/- raised under  
Sec 11D. Being aggrieved by the O/O, the Assessee - M/S Electro  
Steel Casting Ltd. appealed before the Hon'ble CESTAT  
contending that they have not collected anything in excess  
of the duty paid, assessed & determined in their excise invoices  
and whatever collection they have done are in the nature of  
credit. They also contended that since they were availing  
exemption u/nofn. NO 6/2002 dt 1.8.2002 as amended by Nofn.  
No 47/2002 dt dated 06.09.2002, the provisions 2

conditions stipulated in Sec 11D is not applicable upon them.  
Revenue defended the case before CESTAT, but CESTAT in its  
order ~~in favour~~ NO T6 888/2018 dt 12.11.2018 decided the  
case in favour of the assessee M/S Electro Steel Casting Ltd. basically  
on two grounds: - i) That the excise invoices does not reflect  
collection of Excise duty during exemption. (ii) The party is  
not subject to provisions of Sec 11D prior to its amendment  
in May 2008, as they were availing exemption.

The order of CESTAT is not in favour, but against revenue  
basically on the ground that M/S ECL has included their collection  
of 8% as Excise duty by merging the same/ loading it in their  
basic price <sup>(unit price)</sup> and such price is reflected in CE invoices  
raised by them and apparent from the Rate Contract which  
indicate a special clause that 8% will be collected in  
lieu of 16% excise duty if goods are cleared under exemption.  
Such covert collection of 8% as excise duty in the name  
of credit loss incurred ~~has~~ have not been appropriately  
appreciated by the Hon'ble CESTAT. The fact of collection of  
excise amt. in lieu of duty of 16%, but such collection of 8%  
on E.D and reflected in invoices in a covert manner.

Attns  
21/1/14  
Kolkata North Commissioner

is a case fit for appeal before the Hon'ble High Court to decide the point of law so raised. Accordingly, grounds of appeal & brief facts of the case have been prepared along with case laws cited <sup>and</sup> interpreted in the grounds of appeal have been prepared & placed opposite for kind perusal & further order pl.

Kan  
11/2/2012  
A.C. (degal)

Add. Commr. Pl.

Pl. incorporate further ground based on para 12 of party's appeal Memorandum before Court. <sup>15/2/19</sup>

As directed, the grounds on appeal have been redrafted with regards to party's contention in para 12 to the appeal Memorandum before CESTAF and placed opposite for further direction pl.

Kan  
25/2  
(A.C. degal)

Add. Commr. Pl.

Grounds of Appeal put up for appeal pl.

Commy. As directed and corrected, order to be revised on grounds of appeal as prepared and appeal to be filed. As per the administrative directions, concurrence of the Pr. Chief Comm warranted. Accordingly letter and grounds of appeal forwarded for his concurrence. <sup>needs</sup> <sup>25/2/19</sup>

Ravi  
26/3/19

Commissioner  
CGST & Cx  
North Commissioner  
Sl. No. 789  
Date of Return 26/3/19

Commissioner  
CGST & Cx  
Sl. No. 550  
Date of Return 25/2/19

Amro  
22/2/19

Notes at pre-pages may please be seen.

The letter bearing ev:: Nos. 8735 & 8736 both dated 27.03.2019 were sent to the Chief Commissioner for obtaining his due concurrence for filing appeal before High Court. However, concurrence of the CC has not yet received in this office.

As, the last date of filing appeal before HC is 18.05.2019, and hence, all the relevant documents may be sent to the HC, HQ Law Branch for taking n/a at their end for the process of filing appeal before HC.

It is also to mention that I have personally visited the concerned section in this regard. The concurrence of the CC will be forwarded to HQ Law Section, if receive in this office in future.

Put up for kind signature please, if approve.

Mukherjee  
13/05/19.

Inspr (T&R)

Supdt (T&R)

Note above may please be seen.

In connection with the concurrence of the chief commissioners and the time frame, apart from the Inspector, myself also visited CCO, time and again and also sent mail reminders, however, the approval from CC has not been obtained. As a precautionary measure we may send the renewal order along with enclosure to law section, after due approval, for taking necessary action towards process of filing appeal before High Court. Forwarding letter has also been placed opposite for kind personal & approval/ signature P1.

Mukherjee  
12/5/19

Supdt

13/5/19  
Supdt T&R

A.C (T&R)

Received CC's approval on 15/5/19. Th. Lalba Please reverse the letter placed as above & put up.

P1.

Th. Lalba

V(30) 2-T&R/CE/Kol-III/85/13.


Notes at pre-pages may please be seen.

As the Chief Commissioner has accorded his approval for filing appeal before High Court vide letter under C.No: V(30) 82/CST/CC/Review/ECL-North/Kol/19/8728 dt: 14/05/19 issued by the DC (Review) CCO, which has been received in this office on 15/05/2019 11:00hrs. A letter enclosing all the relevant documents may be sent to HQ (Law) for necessary filing of appeal before High Court.

Put up for kind signature please.

Mhd  
15/05/19.

Inspv (T&R)

  
15/5/19  
Supdt (T&R).

~~A-(T&R)~~  
Immediate  
by today  
15/5


As directed letter is prepared and placed opposite, which addressed to the AC (Anti Evasion) of Kolkata North, requesting for a clear copy of SCN bearing No: V(30) 18/CE/AE/Kol-III/09/ARTS dt: 22.03.2011 in the case of M/s. Electrosteel Castings Ltd..

Also, the same letter may also be sent to the AC (Adjn) for providing the above mentioned SCN copy.

Put up for kind signature please.

Mhd  
25/05/19.

Inspv (T&R)

  
25/5/19  
Supdt (T&R)

~~A-(T&R)~~  
15/5

SHAW  
25/5/19  
LIPANKAR DE  
INDEPENDENT OF CENTRAL TAXES  
H.Q. T & R Branch  
CST & Cx.  
Kolkata North Commissionerate

Received a letter from the JC, CCO, Kolkata zone under C.No. V(30) 82 /CAST/CC /REVIEW/CEL/Kol/19/4748, dt: 19.03.2019. (Copy placed opposite).

Reply is prepared and placed opposite for kind signature please.

Milled  
29/06/19.  
Inspr (T&R)

Inspr  
27/6/19  
Inspr (T&R)

A-CCT&R

Received a letter from the AC (Law) under C.No: V(30) 63/Law/Electrosteel/CAST RCX/Kol-North/2019/10158, dt: 12/7/19 (Copy placed opposite).

On this regard, reply is prepared and placed opposite for kind signature please.

Milled  
18/07/19.  
Inspr (T&R)

Inspr  
18/7/19  
Inspr (T&R)

A-CCT&R Kan 18/7

Attn  
Inspr  
29/9/19  
DIPANKAR DE  
SUPERINTENDENT OF CENTRAL TAXES  
HQ. T & R Branch  
CAST & CCO  
Kolkata North Commissionerate