

MOST URGENT
RTI MATTER



GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:

1ST FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107
C. No. V(30)37/RTI/HQ/CGST & CX/Kol-North/2019/

To

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

Sir/Madam,

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

Please refer to your RTI application dt. 16.03.2019, under RTI Act, 2005, received by this Commissionerate on 22.03.2019. The said RTI application has been registered at this office vide Registration No. 30/RTI/Kol-North/19 dt. 26.03.2019.

The desired information as received- from Assistant Commissioner, (T&R), under C.No. V(30)2/T&R/CE/Kol-III/KDH/42/2017/129 dated 02.04.2019 and Assistant Commissioner(Adjn), under C.No V(15)33-CE/ADJN/COMMR/KOL-III/11/9055 dt. 29.03.2019 of CGST & CX, Kolkata North Commissionerate- is enclosed herewith.

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 1st Appellate Authority namely Sri Sydney D'Silva, Joint Commissioner, CGST & CX, Kolkata-North Commissionerate, O/o The Principal Commissioner of CGST & CE, Room No. 117, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Enclo- 27 (Twenty seven) Sheets.

Yours faithfully,

s d r

(Samiran Roy)
CPIO & Assistant Commissioner
CGST: Kol-North Comm'te

24 APR 2019

Copy forwarded for information to: -

- ✓ 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. 16.03.019 along with the desired information as mentioned above (enclosed twenty eight sheets).

Sin D. Mitra, Imp.
Roy

Samiran Roy
(Samiran Roy) 24/4/19
CPIO & Assistant Commissioner
CGST: Kol-North Comm'te.

26987
29/3/19
R-1/4/14



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER
SERVICE TAX - I COMMISSIONERATE, KOLKATA
KENDRIYA UTPAD SHULK BHAWAN,
180, RAJDANGA MAIN ROAD, SHANTIPALLY, KOLKATA - 700 107.

C. No. V(15)33-CE/ADJN/COMMR/KOL-III/11 / 9055 DATE :-

29 MAR 2019

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

Sub: Furnishing of information under RTI Act,2005 against the application of Shri Ram Ratan Roy, Kolkata 700017 -Reg

Please refer to the letter C.No.V(30)37/RTI/HQ/CGST&CX/Kol- North/19/8644 dated.26.03.2019 on the above mentioned subject.

This is to inform you that, no documents pertaining to the query is available with this section.

D.Sarkar.
29/3/19.

(D.SARKAR)
ASSISTANT COMMISSIONER (ADJN)
CGST & CX KOLKATA NORTH COMMISSIONERATE



GOVERNMENT OF INDIA

OFFICE OF THE PR. COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX & CX
KOLKATA NORTH COMMISSIONERATE, HDQR. TRIBUNAL REVIEW UNIT
CGST BHAWAN, 180, SHANTIPALLY, RAJDANGA MAIN ROAD



C.No: V(30)2/T&R/CE/Kol-III/KDH/42/2017/129

Dated:

2 APR 2019

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

Subject: RTI applications dt.26.03.2019 filed by Shri Ram Ratan Roy, Kolkata - 700017 u/s 6(1) of RTI Act, 2005 - regarding.

Please refer to your letters under (i) C.No. V(30)37/RTI/HQ/CGST&CX/Kol-North/2019/8645, dt. 26.03.19; (ii) C.No. V(30)39/RTI/HQ/CGST&CX/Kol-North/2019/8642, dt.26.03.19; (iii) C.No. V(30)38/RTI/HQ/CGST&CX/ Kol-North/2019/8638, dt. 26.03.19 on the above mentioned subject.

As per available records, the desired information is being enclosed in Annex-I for your information and necessary action at your end please.

Subrata Kar
2/4/2019

Assistant Commissioner (T&R)
CGST & CX, Kolkata (N) Commissionerate

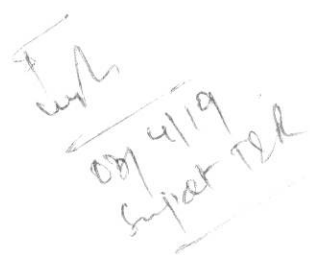
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2/4/19

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Damenue
Sapad(21) 2/4/19
Shri Santu N...

ANNEXURE-I

Sl. No.	Information required	Reply
(i) C.No. V(30)37/RTI/HQ/CGST&CX/Kol-North/2019/8645, dt. 26.03.19		
1	Copies of Note sheet entries i.e. observation /opinions/comments between Adjudication Branch & Review Branch of the Commissioner CGST&CX, Kolkata North Comm'te.	Not related to this section. All desired documents may be obtained from CCO (Review Cell) & HQ Adj.
	NSP entries for filing appeal before CESTAT as directed by the Committee of CC.	02 sheets [marked as A]
	Copy of Review Order No. 19/Review/16-17, dt:02.02.17 forwarded by the AC, CCO vide letter dated 03.02.2017.	06 sheets [marked as B]
	Copy of Appeal Application in form EA-5 with forwarding letter dt:14.02.2017.	10 sheets [marked as C]
	Copy of letter dated 16.11.2017 to the Registrar, CESTAT, EZB.	01 sheet [marked as D]
	Copy of MA for Early Hearing dated 29.11.2017 & 25.02.2019	(03 + 02) sheets [marked as E]
(ii) C.No. V(30)39/RTI/HQ/CGST&CX/Kol-North/2019/8642, dt.26.03.19		
1 (a)	Whether CESTAT Order MO/75027/19 & FO/75074/19 dt:07.01.19 [M/s. Electrosteel Casting Ltd.] stands accepted by deptt. or not.	Received in this office on 12.02.2019 and the same is under the process of review.
1(b)	Copies of relevant file note sheets related to review of the said O/O by the esteemed department.	Not related to this Section. [Review of OIO: 05-09/COMMR/CE/KOL-III/16-17, dt:21.07.16 is dealt by CCO, Review Cell. Copies of relevant file NSP may be obtained from CCO (Review Cell)]
(iii) C.No. V(30)38/RTI/HQ/CGST&CX/ Kol-North/2019/8638, dt. 26.03.19		
1 (a)	Whether OIO: 18/COMMR/CGST&CX/KOL/NORTH/17-18, dt:28.11.17 with corrigendum dt: 23.01.18 stands accepted by the department or not.	Not related to this Section. [Review of OIO: 18/COMMR/CE/KOL-III/17-18, dt:28.11.17 is dealt by CCO (Review Cell). Copies of relevant file NSP may be obtained from CCO (Review Cell)]
1(b)	Copies of relevant file note sheets related to review of the said O/O by the esteemed department.	



 08/4/19

(E)

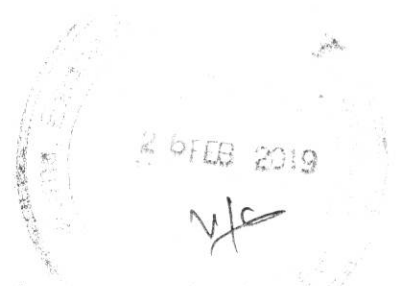
GOVERNMENT OF INDIA

**OFFICE OF THE PR. COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX & CX
KOLKATA NORTH COMMISSIONERATE, HQ. TRIBUNAL & REVIEW UNIT
GST BHAWAN, 180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA - 700107**

C.No: V(30)2/T&R/CE/Kol-III/KDH/42/17 / 5462

Dated: 25 FEB 2019

To
The Deputy Registrar
CESTAT, EZB, Kolkata
Bamboo Villa (7th Floor)
169, A.J.C. Bose Road
Kolkata-700017



Sir,

Subject: Filing of Miscellaneous Application for Early Hearing in respect of Appeal No. E/75257/2017 in the case of Commissioner of Central Excise, Kolkata-III (Appellant) -Vs- M/s. Electrosteel Castings Ltd. (Respondent) - reg.

Enclosed please find a Miscellaneous Application (in quadruplicate) for Early Hearing i.r.o. Appeal No E/75257/2017 in the case of Commissioner of Central Excise, Kolkata-III (Appellant) -Vs- M/s. Electrosteel Castings Ltd. (Respondent), arising out of O - I - O No. 12-17/ COMMR/ CE/ KOL-III/16-17, dated 08.11.16, passed by the Commissioner of CE, Kolkata-III Commissionerate, Kolkata.

This is for your information and necessary action at your end please.

Encl: As above
Original copies of Misc. Application
in quadruplicate.

Yours faithfully,

(Signature)
(DEVENDRA NAGVENKAR)
Commissioner of CGST & CX
Kolkata North Commissionerate

C.No. As above/ 5463.
Copy to:

Dated 25 FEB 2019

- 1. The Commissioner (AR), CESTAT, EZB, Kolkata, Bamboo Villa (7th Floor), 169, A.J.C. Bose Road, Kolkata - 700014 along with a copy of Misc. Application.



(Signature)
(DEVENDRA NAGVENKAR)
Commissioner of CGST & CX
Kolkata North Commissionerate

BEFORE THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
EASTERN ZONAL BENCH, KOLKATA
169, A.J.C. BOSE ROAD, KOLKATA - 700014

MISCELLANEOUS APPLICATION FOR EARLY HEARING OF EXCISE APPEAL NO.
E/75257/2017

Miscellaneous Application No: 06/ CGST&CX/Kol(N)/18-19, Dated: 25/02/19

IN THE MATTER OF:-

The Commissioner of Central Excise, Kolkata-III

Commissionerate, GST Bhawan, 180 Shantipally, Kolkata -107

APPELLANT

-VERSUS-

M/s. Electrosteel Castings Ltd.,

30, B.T. Road, Sukhchar, Khardah, 24 PGS(N), West Bengal

26 FEB 2019

RESPONDENT

The applicant most humbly begs to submit as under:

1. That, an appeal was filed by The Commissioner of Central Excise, Kolkata-III
Commissionerate, GST Bhawan, 180 Shantipally, Kolkata -107 [Excise Appeal No:
E/75257/2017 against the O-I-O No: 12-17/ COMMR/ CE/ KOL-III/16-17, dated 08.11.16,
passed by the Commissioner of Central Excise, Kolkata-III Commissionerate.
2. That, the department has strong case on merit considering the points put forth.
3. That, a huge amount of revenue is involved in the case which has been remaining locked
up. Therefore, the above Appeal may kindly be listed for early hearing.

PRAYER

In view of the above facts and circumstances, it is, therefore, most respectfully
prayed that application for early hearing in respect of Excise Appeal No. E/75257/2017
may kindly be allowed and granted for early disposal of the appeal petition and decision of
the Appeal may be taken on merit.

(DEVENDRA NAGVENKAR)
Commissioner of CGST & CX
Kolkata North Commissionerate

VERIFICATION

I, DEVENDRA NAGVENKAR, Commissioner of CGST & CX, Kolkata North Commissionerate,
the Appellant, do hereby declare that what is stated herein above is true to the best of my
knowledge and belief.

Verified today, the 25th day of February, 2019.

(DEVENDRA NAGVENKAR)
Commissioner of CGST & CX
Kolkata North Commissionerate



Government of India
Office of the Commissioner of CGST & Central Excise
Kolkata North Commissionerate, Hdr. T & F Branch
180 Shantipally, Rajdanga Main Road, Kolkata - 107

C. No. VC302-T&R CE/Kol-III/KDH/T/F/1-22484

Date: 29 NOV 2017

To
The Registrar
CESTAT, EZB, Kolkata.
169, A, J. C. Bose Road.,
Kolkata - 700014.


Sir,

Sub: Misc. Application for early hearing of the case in respect
of Excise Appeal No.-E/75257/2017 M/s. Electrosteel
Castings Ltd.

Enclosed please find herewith a Misc. Application dated 21.11.2017, in
quadruplicate, duly affirmed by the Commissioner, CGST & Central Excise, Kolkata North
Commissionerate, Kolkata, in file before the CESTAT for early hearing of the case in respect
of Appeal No. Excise Appeal No. E/75257/2017 in the matter of M/s Electrosteel Castings
Ltd.

Encls: as above
[Total 08 (eight) sheets]

Yours faithfully,



(GAURAV SINHA)
Additional Commissioner,
CGST & Central Excise,
Kolkata North Commissionerate

Date: 29 NOV 2017

C. No. as above 22485-22486

Copy forwarded to:

1. The Commissioner (AR), CESTAT, T-3, Kolkata, along with a copy of Misc. Application for appropriate action on same.
2. The Assistant Commissioner, Kolkata North Commissionerate for necessary information please.


(GAURAV SINHA)
Additional Commissioner,
CGST & Central Excise,
Kolkata North Commissionerate



BEFORE THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
EASTERN ZONAL BENCH, KOLKATA
169, A. J. C. BOSE ROAD, KOLKATA-700014.

MISCELLANEOUS APPLICATION FOR EARLY HEARING OF EXCISE APPEAL NO.
E/75257/2017

MISCELLANEOUS APPLICATION NO.

Dated:

IN THE MATTER OF —

The Commissioner, CGST & Central Excise, Kolkata North
Commissionerate

.....APPELLANT

-VERSUS-

M/s. Electrosteel Castings Ltd., 30 B.T. Road, Sukhchar, Khardah, 24
Parganas (North), West Bengal

.....RESPONDENT

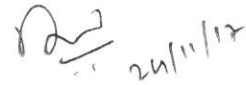
The applicant most humbly begs to submit as under :

1. That, an appeal was filed by the Commissioner, CGST & Central Excise, Kolkata North Commissionerate (erstwhile Kolkata - III Commissionerate) (Excise Appeal No. E/75257/2017), against the Order-In-Original No. 12-17/Commissioner/CE/KOL-III/2016-17 dated 08.11.2016, passed by the erstwhile Commissioner of Central Excise, Kolkata-III Commissionerate.
2. That, the department has a strong case on merit.

3. That, a huge amount of revenue is involved in the case which has been remaining locked up. Therefore, the above Appeal may kindly be listed for early hearing.

P R A Y E R

It is most respectfully, prayed that application for early hearing in respect of Appeal No. E/75257/2017 may kindly be allowed and decision of the Appeal may be taken on merit.

 24/11/17

(DEVENDRA V NAGVENKAR)
Commissioner,
CGST & Central Excise,
Kolkata North Commissionerate

VERIFICATION

I, DEVENDRA V NAGVENKAR, Commissioner, CGST & Central Excise, Kolkata North Commissionerate, the Applicant, do hereby declare that what is stated herein above is true to the best of my knowledge and belief.

Verified today, the *twenty fourth* day of *November*, 2017.



(DEVENDRA V NAGVENKAR)
Commissioner,
CGST & Central Excise,
Kolkata North Commissionerate

(D)



GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF CGST & CX
KOLKATA NORTH COMMISSIONERATE, HQR T&R BRANCH
GST BHAWAN, (1ST FLOOR), SHANTIPALLY, 180, RAJDANGA MAIN ROAD, KOLKATA - 107

C.No: V(30)2/T&R/CE/Kol-III/KDH/42/17/ 20468

Date: 16 NOV 20

To
The Registrar
CESTAT, EZB, Kolkata
169, A.J.C. Bose Road
Kolkata - 700014

Sir,

Subject: Providing Excise Appeal No. against the Appeal filed by the Department arose out of O-I-O No.12-17/Commissioner /CE/Kol-III/2016-17 dated 08.11.2016 in the matter of M/s. Electrosteel Castings Ltd., 30, B.T. Road, Sukhchar, Khardah, 24 Pgns (N), W.B. -- regarding.

Please refer to this office letter under IR No. 1603 dated 14.02.2017 (photocopy enclosed) enclosing therein, the application in Form No. EA-5 along with all the necessary documents towards filling an appeal before Hon'ble CESTAT, EZB, Kolkata, arising out of O-I-O No.12-17/Commissioner /CE/Kol-III/2016-17 dated 08.11.2016 in the matter of M/s. Electrosteel Castings Ltd., 30, B.T. Road, Sukhchar, Khardah, 24 Pgns (N), W.B.

You are hereby requested to provide the Excise Appeal No. allotted to the above appeal filed by the department.

Enclo: as above.

Yours faithfully,

Assistant Commissioner (T&R)
CGST & CX, Kolkata (N) Commissionerate



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
KOLKATA-III COMMISSIONERATE, HDQRS T & R BRANCH
180-SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA-700107.

C. No. : V(30)2-T&R/CE/Kol-III/KDH/42/17 1603,

Date:14.02.2017

To
The Registrar
CESTAT, EZB, Kolkata,
169, A. J. C. Bose Road,
Kolkata - 700014.

Sub: Filing of Application before Appellate Tribunal under Section 35B against Order -in -Original No.12-17/Commissioner/CE/Kol-III/2016-17 dated 08.11.2016 passed by the Commissioner of Central Excise, Kolkata- III Commissionerate in the case of M/s Electrosteel Castings Ltd., 30, B.T. Road, Sukhcahar, Khardah, 24 Pgns (N), West Bengal- reg.

Enclosed please find and appeal against the Order-in -Original No.12-17/Commissioner/CE/Kol-III/2016-17 dated 08.11.2016 before Hon'ble CESTAT, EZB, Kolkata for favour of necessary consideration by the Tribunal.

Enclosure: 4 set of appeal paper containing:-

Sl. No.	Particulars
1	Form No. E.A-5
2	Review Order No. 19/Review/2016-17 dated 02.02.2017
3	Order -in -Original No.12-17/Commissioner/CE/Kol-III/ 2016-17 dated 08.11.2016
4	Six Show Cause Notice:- 1. V(15)52/CE/Adjn/Commr/Kol-III//2012/7683 dated 08.05.2012 2. V(15)42/CE/Kol-III/Commr/Adjn/2013/7376 dated 06.05.2013 3. V(15)29/CE/Kol-III/Commr/Adjn/2014/6479 dated 02.05.2014 4. V(15)33/CE/Adjn/Kol-III/Commr/2011/10488-10490 dated 02.08.2014 5. V(15)99/CE/Kol-III/Commr/Adjn/2015/1833 dated 24.02.2015 6. V(15)36/CE/Kol-III/Commr/Adjn/15/13445 dated 21.12.2015

K. Bujeta 14/2
Joint Commissioner (T&R)
Central Excise
Kolkata-III Commissionerate

FORM NO. E.A.-5

[See Rule 7]

Form of appeal or application to Appellate Tribunal under sub-section (1) of section 35E of the Act

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
APPEAL No. of 2017.

COMMISSIONER OF CENTRAL EXCISE, KOLKATA-III COMMISSIONERATE:- Applicant.

Vs.

M/S ELECTROSTEEL CASTINGS LTD.:- Correspondent.

1.

Assessee Code	Location Code	PAN or UID
AAACE4975BXM003		AAACE4975B
E. Mail Address	Phone No.	Fax No.

2	The designation and address of the Appellant Commissionerate (If the appeal is filed on the basis of authorisation given by the Committee of Commissioners under sub-section (2) of Section 35B of the Act. A copy of the authorisation shall be enclosed).	N/A
3	Designation and address of the authority of the Applicant (If the application is filed on the basis of an order of the Committee of Chief Commissioners under sub-section (1) of Section 35E of the Act. A copy of the order shall be enclosed).	Commissioner of Central Excise, Kol-III Commissionerate, 180, Shantipally, Rajdanga Main Road, Kolkata- 700107
4.	Name and address of the respondent.	M/s Elelctrosteel Castings Ltd., 30, B.T. Road, Sukhchar, Khardah, 24 Pgns (N), W.B.
5.	No. & Date of the order against which the appeal is filed	12-17/Commissioner/CE/Kol-II/ 2016-17 dtd. 08.11.2016
6.	Designation and address of the officer passing the decision or order in respect of which this appeal or application is being made.	Commissioner of Central Excise, Kol-III Commissionerate, 180, Shantipally, Rajdanga Main Road, Kolkata- 700107. Dated 08.11.2016
7.	State/Union Territory and the Commissionerate in which the decision or order was made.	West Bengal, Kolkata-III Commissionerate
8.	Date of the receipt of the order referred to in (5) above by the Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be, or by the jurisdictional Chief Commissioner of	-----

	Central Excise, as the case may be.	
9.	Date on which order under sub-section (1) of Section 35E of the Act, has been passed by the Committee of Chief Commissioners	02.02.2017
10.	Date of receipt of the order referred to in (9) above by the applicant.	03.02.2017
11.	Whether the decision or order challenged involves any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment.	NO
12.	Description and classification of goods	i) Ductile Iron Spun Pipes falling under CETSH No. 73030030 and ii) D.I. Fittings falling under CETSH No.73071120
13	Period of dispute	From 2006-07 to August,2015
14	(i) Amount of duty demand dropped or reduced for the period of dispute.	Duty Rs.22,66,04,754/-
	(ii) Amount of interest demand dropped or reduced for the period of dispute.	As applicable
	(iii) Amount of refund sanctioned or allowed for the period of dispute.	N/A
	(iv) Whether no or less fine imposed?	No
	(v) Whether no or less penalty imposed?	Penalty has not been imposed in the O-I-O.
	(vi) Market value of seized goods.	N/A
15	Whether any application for stay of the operation of the order challenged against has been made?	No
16	Subject matter of the dispute in order of priority (please choose two items from the list below) i) Classification ii) Valuation iii) SSI Exemption iv) Application of Exemption Notification - indicate the Notification No. v) CENVAT vi) Seizure/Clandestine removal vii) Refund (other than rebate) viii) Others	Priority 1: Notification No. 108/95 CE dated 28.08.1995. Priority 2: D.O.F. No. 334/8/2016-TRU dtd. 29.02.2016
17	If the appeal is against an O-I-A, the nos. of O-I-O covered by the said O-I-A.	N/A
18.	Whether the respondent has also filed appeal against the order against which the appeal or application is made?	-----
19	If the answer to Sl. No. 18, above is 'yes', furnish the details of appeal.	-----

20	Whether the appellant or applicant wishes to be heard in person?	No.
21.	Relief claimed in appeal or application.	<p>(i) Whether Commissioner has erred in his decision by dropping the demands made in the six Show Cause Cum Demand Notices for the year from 2006-07 to August, 2015 by accepting the supply of goods to persons other than project is admissible for exemption benefit under Notification No. 108/95-CE dated 28.08.1995.</p> <p>(ii) Whether the Commissioner has erred in his decision for interpreting the clarification issued vide D.O.F. No .334/8/2016-TRU dated 29.02.2016 by not checking whether the Noticee /Sub-Contractors has complied all the specified conditions of the Notification No. 108/95-CE dated 28.08.1995.</p> <p>(iii) Whether the Hon'ble CESTAT would like to pass any other order as may be deemed fit.</p>

STATEMENT OF FACTS

M/s. Electrosteel Castings Ltd. having their factory at 30, B.T.Road, Khardah, P.O.-Sukchar, Kolkata-700115, holder of Central Excise Registration No. AAACE4975BXM003 (hereinafter referred to as the said assessee/noticee) manufacturer of Ductile Iron Spun Pipes falling under CETSH No. 73030030 and D.I. Fittings falling under CETSH No.73071120 of the Central Excise Tariff Act. 1985 (5 of 1986) (hereinafter referred to as the said goods) had contravened the provision of section 3 of Central Excise Act, 1944 and Rule 4 & 8 of Central Excise Rules, 2002 read with Notification No. 108/95-CE dated 28.08.1995 as amended in as much as the said assessee did not pay Central Excise duty including E. Cess and S&HE Cess amounting to Rs. 1,54,13,609/-, Rs. 2,15,00,273/-, Rs. 6,67,23,355/-, Rs. 1,21,72,236/- and Rs. 2,52,67,567/- totaling to Rs. 14,10,77,040/- for the year 2006-07 to 2010-11 by intentionally availing the exemption benefit under Notification No. 108/95-CE dated 28.08.1995 wrongly, for sending the goods to the persons other than project authority. So the said assessee is liable to pay Central Excise Duty under proviso to section 11A(4) of the Central Excise Act, 1944 as

amended, interest under Section 11AB/11AA for relevant period and penalty under section 11AC of the Central Excise Act, 1944.

In view of the above, the said assessee was required to Show cause as to why (a) Rs. 14,10,77,040/- as Excise duty and E. Cess and S&HE Cess for the mentioned period shall not be recovered from them as per Section 11A(4) of the Central Excise Act, 1944, (b) Interest at the appropriate rate on the above amount shall not be paid by them under Section 11AB/11AA as amended of the Central Excise Act, 1944, for appropriate period and, (c) Penalty under Section 11AC of the Central Excise Act, 1944 shall not be imposed upon the said assessee for their deliberate and wilful intent to evade payment of duty.

Further five(5) more notices were issued to the Noticee pertaining to the period from 2011-12 to August, 2015 for contravention of the provision of Rule 3 of Central Excise Act, 1944 and Rule 4 & 8 of Central Excise Rules, 2002 read with Notification No. 108/95-CE dated 28.08.1995 as amended in as much as the said assessee did not pay Central Excise duty including E. Cess and S&HE Cess totally amounting to Rs. 8,55,27,714/- for the year mentioned above by intentionally availing the exemption benefit under Notification No. 108/95-CE dated 28.08.1995 wrongly, for sending the goods to the persons other than project authority. So the said assessee is liable to pay Central Excise Duty under proviso to section 11A(4) of the Central Excise Act, 1944, interest under Section 11AB/11AA for relevant period and penalty under section 11AC of the Central Excise Act, 1944.

Since the aforementioned SCNs were issued on identical ground covering a period from June, 2006 to August, 2015, the A/A adjudicated all the six cases and passed a single adjudication order.

After considering the case records and the submission of the noticee the Adjudicating Authority has found the following:

(i) In Para 4.2 of the O-I-O, the adjudicating authority has mentioned that the moot point to be decided in the instant notices as to whether the exemption on clearance of the said goods at concessional or nil rate of CE duty in terms of Notification No. 108/95-CE dated 28.08.1995 was available to the noticee when the said goods having dispatched to project site in the name of contractor approved and assigned with the project work by Project Authority who won such contracts to execute the Government of India's approved projects funded by international organizations and on the basis of competent Project Authority 's certificates issued and submitted prior to removal of the said goods to the jurisdictional Assistant Commissioner, as per conditions set out in the said notification.

(ii) In Para 4.3 of the O-I-O, the adjudicating authority found that the impugned SCNs have neither disputed the compliance and fulfilling the submission of

Project Authority's Certificates (PAC), approval by Government of India and funding status of any project, or even alleged or put forth any evidence that the dispatched goods were any way used anywhere else other than the purpose as set out as conditions specified in Notification No. 108/95-CE dated 28.08.1995.

(iii) In Para 4.5 of the O-I-O, the adjudicating authority has relied upon the clarification issued vide D.O.F. No. 334/8/2016-TRU dated 29.02.2016 wherein the doubt raised as to whether the benefit of excise duty exemption is intended to be restricted to direct supplies by the contractor to the project. In the said letter it was clarified that the exemption from excise duty, under Notification No. 108/95-CE dated 28.08.1995 is also available to sub-contractors for manufacture and supply of goods for or on behalf of the main contractor (who has won the contract for the supply of goods to the projects financed by the UN or an international organization and approved by the Government of India) for execution of the said project, subject to compliance of other specified conditions, if any."

(iv) The adjudicating authority in view of observations made in the 'Discussions & Findings' of the O-I-O found that the charges made in the said six show cause cum demand notices were neither substantiated by the department nor the fulfillment of all eligibility criteria by the noticee has been disputed and thus dropped the proceedings initiated vide said six show cause cum demand notices.

GROUND OF APPLICATION

On examination, the Committee of the Chief Commissioners objects to the Order-in-Original passed by the Adjudicating Authority, being found not legal and proper on the following grounds:-

(i) While in the SCN it was alleged that the said Noticee supplied their finished goods i.e. D I Spun Pipes, D I Fittings etc to the persons other than the project authority, without payment of central excise duty from their factory from time to time by availing the benefit of Notification No. 108/95-CE dated 28.08.1995, whereas the said Notification provides exemption of such goods from payment of Excise Duty when supplied to United Nations or an international organization for their official use or supplied to projects financed by the United Nations or an international organization and approved by the Government of India. It was also alleged in the SCN's that as per the said exemption notification, the goods should be supplied to the possession and control of the project and not to the possession and control of the contractor and thus, the said Noticee had availed the said benefit of the exemption notification wrongly.

(ii) While deciding the case the adjudicating authority has observed in the O-I-O that the SCNs have neither disputed the compliance and fulfilling the submission of Project Authority's Certificates (PAC), approval by Government of India and funding status of any project, or even alleged or put forth any evidence that the dispatched goods were any way

used anywhere else other than the purpose as set out as conditions specified in Notification No. 108/95-CE dated 28.08.1995.

(iii) The adjudicating authority failed to appreciate that as per Hon'ble Supreme Court in several matters has affirmed and reaffirmed that the exemption notification is to be strictly construed for taking benefit. The condition for taking benefit has to be strictly interpreted. There is no scope for any intendment as is held in case of: (1) HemrajGordhandas vs. H.H.Dave CCE AIR 1970 SC 755, (2) Sarabhai M Chemicals vs. CCE AIR 2005 SC 1126 & (3) Indian Oil Corporation vs. CCE (2012) 5 SCC 574.

(iv) The adjudicating authority also failed to appreciate that even if end use is not relevant for interpretation of exemption notification, unless specified in the exemption notification, however, if exemption notification is subject to satisfaction of Assistant Commissioner that the goods are intended for a particular use , it is incumbent on the assessee to satisfy the officer about actual use and one mode is to produce the end user certificate as is held in the case of CCE vs. Shalimar Chemical Industries P Ltd. 2001 AIR SCW 296 = 127 ELT 647.

(v) However, the adjudicating authority while considering the aforesaid view did not discuss anything as to whether the goods in question were supplied to the project by the noticee, though the relevant notification No. 108/95-CE dated 28.08.1995 clearly stipulates that supply of the goods to the projects, funded by international organizations and duly approved by the Govt. of India happens to be the primary and essential conditions for availing exemption benefit under the said notification. The adjudicating authority has nowhere mentioned in the O-I-O that the aforesaid point was taken into consideration while adjudicating the case.

Therefore, the Order-In-Original appears to be not properly reasoned and thus not legal & proper.

(vi) While deciding the case in the instant O-I-O, the adjudicating authority is found to have relied upon the clarification issued vide D.O.F. No. 334/8/2016-TRU dated 29.02.2016 wherein it was clarified that the exemption from excise duty, under Notification No. 108/95-CE dated 28.08.1995 is also available to sub-contractors for manufacture and supply of goods for or on behalf of the main contractor (who has won the contract for the supply of goods to the projects financed by the UN or an international organization and approved by the Government of India) for execution of the said project, subject to compliance of other specified conditions, if any.

(vii) However, the adjudicating authority failed to appreciate the above clarification, which was regarding sub-contractors for manufacture and supply of goods for or on behalf of the main contractor for execution of the said project, subject to compliance of other specified conditions, by not giving any view that all the specified conditions were complied by the noticee by supplying the goods to the contractors and not to the project authority.

Therefore, the Order-In-Original appears to be not properly reasoned and thus not legal and proper.

PRAYER

The appellant/applicant therefore, humbly prays that the Hon'ble CESTAT would be pleased to pass the following orders:-

- (iv) Whether Commissioner has erred in his decision by dropping the demands made in the six Show Cause Cum Demand Notices for the year from 2006-07 to August, 2015 by accepting the supply of goods to persons other than project is admissible for exemption benefit under Notification No. 108/95-CE dated 28.08.1995.
- (v) Whether the Commissioner has erred in his decision for interpreting the clarification issued vide D.O.F. No .334/8/2016-TRU dated 29.02.2016 by not checking whether the Noticee /Sub-Contractors has complied all the specified conditions of the Notification No. 108/95-CE dated 28.08.1995.

AND /OR

- (vi) Whether the Hon'ble CESTAT would like to pass any other order as may be deemed fit.


14/02/2017
(Dr. SUMAN BALA)

Commissioner, Central Excise
Kol-III Commissionerate
Kolkata

<i>Signature of the authorised representative, if any.</i>	<i>Signature of the applicant.</i>
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Note. -	The appeal or application including the statement of facts and the grounds of appeal or application shall be filed in quadruplicate accompanied by an equal number of copies of the decision or order (one of which at least shall be a certified copy) passed by the Commissioner of Central Excise (Appeals) and a copy of the order passed by the Committee of Commissioners under sub-Section (2) of Section 35B of the Act or an order passed by the Committee of Chief Commissioners under sub-Section (1) of Section 35E of the Act.
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(B)

By today	Asst	Immediate
A.D.C.	CC	C.A.U.
Supdt.	AGAS	T.A.
Tech.		Adj.
Law		Exp Ref.
System	CL	Hq. Pool

URGENT / TIME BOUND

*See fol. T&R
Invidentia de.
03/02/17*



प्राप्ति / Received
दिनांक / Date
06/02/17

*DC/T&R
428
7.2.17*

GOVERNMENT OF INDIA
 OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL EXCISE, KOLKATA ZONE,
 KENDRIYA UTPAD SHULK BHAWAN, 180, SHANTI PALLY, RAJDANGA MAIN
 ROAD, KOLKATA-700107, Fax No. 033-2441-6833

F. No. V(15)291/CC/CE/Kol-III/Review/16/ *1804*

Date: 03.02.2017

To
The Commissioner
Kolkata-III Commissionerate,
Kolkata.

*R.S. Prasad please
"Dharmabandhu"
07.02.17.*

Sir,

Subject: Order-in-Original NO. 12-17/Commr/CE/Kol-III/2016-17
dated 08.11.2016 passed by the Commissioner of Central
Excise, Kolkata-III Commissionerate in the case of M/s.
Electrosteel Casting Ltd. – regarding.

Please find enclosed Review Order No. 19/Review/2016-17 dated 02.02.17
passed by the Committee of Chief Commissioners in respect of the above mentioned
Order-in-Original for necessary action at your end. **Kindly note that the date of
receipt of the subject O-In-O by this office is on 10.11.2016.**

Action taken in this regard may please be intimated to this office in due course
for Chief Commissioner's perusal.

Encl: As above

Yours faithfully,

(Signature)

(S. Bhattacharya)
Assistant Commissioner
Chief Commissioner's Office,
Kolkata



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL EXCISE,
KOLKATA ZONE: KENDRIYA UTPAD SHULK BHAWAN (2ND FLOOR),
180, SHANTI PALLY: RAJDANGA MAIN ROAD: R. B. CONNECTOR,
KOLKATA – 700 107: Fax No. 033-2441-6834/6798

F. No. V(15)291/CC/CE/Kol-III/Review/16/

Review Order No. 19 / Review / 2016 -17

Dated: 02.02.2017

Passed by

1. Shri Rakesh Sharma, Chief Commissioner, Central Excise, Kolkata Zone.
2. Shri S. K. Panda, Chief Commissioner, Central Excise, Shillong Zone

Subject:-Review of Order-in-Original No. 12-17/Commissioner/CE/Kol-III/2016-17
Dated: 08.11.2016 passed by the Commissioner of Central Excise, Kolkata-III
Commissionerate in the case of M/s. Electrosteel Casting Ltd.

1. The Committee of Chief Commissioners (hereinafter referred to as 'The Committee') constituted by Notification No. 24/2005-CE(NT) dated 13.05.2005 issued under Section 35B(1B) of the Central Excise Act, 1944 (hereinafter referred to as 'the Act'), in exercise of the power vested in it under Section 35E(1) of the Act, 1944 have examined the Order-in-Original No. 12-17/Commissioner/CE/Kol-III/2016 Dated: 08.11.2016 passed by the Commissioner of Central Excise, Kolkata-III Commissionerate in the case of M/s. Electrosteel Casting Ltd. (hereinafter referred to as 'Noticee/ assessee') and for the purpose of satisfying itself regarding the legality and propriety of the said Order.

2. **The issue in brief is that** – M/s. Electrosteel Castings Ltd. having their factory at 30, B.T.Road, Khardah, P.O.- Sukchar, Kolkata-700115, holder of Central Excise Registration No. AAACE4975BXM003 (hereinafter referred to as the said assessee/noticee) manufacturer of Ductile Iron Spun Pipes falling under CETSH No. 73030030 and D.I. Fittings falling under CETSH No.73071120 of the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said goods) had contravened the provision of section 3 of Central Excise Act, 1944 and Rule 4 & 8 of Central Excise Rules, 2002 read with **Notification No. 108/95-CE dated 28.08.1995** as amended in as much as the said assessee did not pay Central Excise duty including E. Cess and S&HE Cess amounting to Rs. 1,54,13,609/-, Rs. 2,15,00,273/-, Rs. 6,67,23,355/-, Rs. 1,21,72,236/- and Rs. 2,52,67,567/- totaling to **Rs. 14,10,77,040/-** for the year 2006-07 to 2010-11 by intentionally availing the exemption...

Notification No. 108/95-CE dated 28.08.1995 wrongly, for sending the goods to the persons other than project authority. So the said assessee is liable to pay Central Excise Duty under proviso to section 11A(4) of the Central Excise Act, 1944 as amended, interest under Section 11AB/11AA for relevant period and penalty under section 11AC of the Central Excise Act, 1944.

In view of the above, the said assessee was required to Show cause as to why (a) Rs. 14,10,77,040/- as Excise duty and E. Cess and S&HE Cess for the mentioned period shall not be recovered from them as per Section 11A(4) of the Central Excise Act, 1944, (b) Interest at the appropriate rate on the above amount shall not be paid by them under Section 11AB/11AA as amended of the Central Excise Act, 1944, for appropriate period and, (c) Penalty under Section 11AC of the Central Excise Act, 1944 shall not be imposed upon the said assessee for their deliberate and wilful intent to evade payment of duty.

Further **five(5)** more notices were issued to the Noticee pertaining to the period from 2011-12 to August, 2015 for contravention of the provision of Rule 3 of Central Excise Act, 1944 and Rule 4 & 8 of Central Excise Rules, 2002 read with **Notification No. 108/95-CE dated 28.08.1995** as amended in as much as the said assessee did not pay Central Excise duty including E. Cess and S&HE Cess totally amounting to **Rs. 8,55,27,714/-** for the year mentioned above by intentionally availing the exemption benefit under Notification No. 108/95-CE dated 28.08.1995 wrongly, for sending the goods to the persons other than project authority. So the said assessee is liable to pay Central Excise Duty under proviso to section 11A(4) of the Central Excise Act, 1944, interest under Section 11AB/11AA for relevant period and penalty under section 11AC of the Central Excise Act, 1944.

Since the aforementioned SCNs were issued on identical ground covering a period from June, 2006 to August, 2015, the A/A adjudicated all the six cases and passed a single adjudication order.

3. After considering the case records and the submission of the noticee the Adjudicating Authority has found the following:

3.1 In Para 4.2 of the O-I-O, the adjudicating authority has mentioned that the moot point to be decided in the instant notices as to whether the exemption on clearance of the said goods at concessional or nil rate of CE duty in terms of Notification No. 108/95-CE dated 28.08.1995 was available to the noticee when the said goods having dispatched to project site in the name of contractor approved and assigned with the project work by Project Authority who won such contracts to execute the Government of India's approved projects funded by international organizations and on the basis of competent Project Authority 's certificates issued and submitted prior to removal of the said goods to the jurisdictional Assistant Commissioner, as per conditions set out in the said notification.

3.2 In Para 4.3 of the O-I-O, the adjudicating authority found that the impugned SCNs have neither disputed the compliance and fulfilling the submission of Project Authority's Certificates (PAC), approval by Government of India and funding status of any project, or even alleged or put forth any evidence that the dispatched goods were any way used anywhere else other than the purpose as set out as conditions specified in Notification No. 108/95-CE dated 28.08.1995.

3.3 In Para 4.5 of the O-I-O, the adjudicating authority has relied upon the clarification issued vide D.O.F. No. 334/8/2016-TRU dated 29.02.2016 wherein the doubt raised as to whether the benefit of excise duty exemption is intended to be restricted to direct supplies by the contractor to the project. In the said letter it was clarified that the exemption from excise duty, under Notification No. 108/95-CE dated 28.08.1995 is also available to sub-contractors for manufacture and supply of goods for or on behalf of the main contractor (who has won the contract for the supply of goods to the projects financed by the UN or an international organization and approved by the Government of India) for execution of the said project, subject to compliance of other specified conditions, if any."

3.4 The adjudicating authority in view of observations made in the 'Discussions & Findings' of the O-I-O found that the charges made in the said six show cause cum demand notices were neither substantiated by the department nor the fulfillment of all eligibility criteria by the noticee has been disputed and thus dropped the proceedings initiated vide said six show cause cum demand notices.

4. Grounds of Appeal:

On examination, the Committee of the Chief Commissioners objects to the Order-in-Original passed by the Adjudicating Authority, being found not legal and proper on the following grounds:-

4.1 While in the SCN it was alleged that the said Noticee supplied their finished goods i.e. D I Spun Pipes, D I Fittings etc to the persons other than the project authority, without payment of central excise duty from their factory from time to time by availing the benefit of Notification No. 108/95-CE dated 28.08.1995, whereas the said Notification provides exemption of such goods from payment of Excise Duty when supplied to United Nations or an international organization for their official use or supplied to projects financed by the United Nations or an international organization and approved by the Government of India. It was also alleged in the SCN's that as per the said exemption notification, the goods should be supplied to the possession and control of the project and not to the possession and control of the contractor and thus, the said Noticee had availed the said benefit of the exemption notification wrongly.

4.2 While deciding the case the adjudicating authority has observed in the O-I-O that the SCNs have neither disputed the compliance and fulfilling the submission of Project

Authority's Certificates (PAC), approval by Government of India and funding status of any project, or even alleged or put forth any evidence that the dispatched goods were any way used anywhere else other than the purpose as set out as conditions specified in Notification No. 108/95-CE dated 28.08.1995.

4.3 The adjudicating authority failed to appreciate that as per Hon'ble Supreme Court in several matters has affirmed and reaffirmed that the exemption notification is to be strictly construed for taking benefit. The condition for taking benefit has to be strictly interpreted. There is no scope for any intendment as is held in case of: (1) Hemraj Gordhandas vs. H.H.Dave CCE AIR 1970 SC 755, (2) Sarabhai M Chemicals vs. CCE AIR 2005 SC 1126 & (3) Indian Oil Corporation vs. CCE (2012) 5 SCC 574.

4.4 The adjudicating authority also failed to appreciate that even if end use is not relevant for interpretation of exemption notification, unless specified in the exemption notification, however, if exemption notification is subject to satisfaction of Assistant Commissioner that the goods are intended for a particular use, it is incumbent on the assessee to satisfy the officer about actual use and one mode is to produce the end user certificate as is held in the case of CCE vs. Shalimar Chemical Industries P Ltd. 2001 AIR SCW 296 = 127 ELT 647.

4.5 However, the adjudicating authority while considering the aforesaid view did not discuss anything as to whether the goods in question were supplied to the project by the noticee, though the relevant notification No. 108/95-CE dated 28.08.1995 clearly stipulates that supply of the goods to the projects, funded by international organizations and duly approved by the Govt. of India happens to be the primary and essential conditions for availing exemption benefit under the said notification. The adjudicating authority has nowhere mentioned in the O-I-O that the aforesaid point was taken into consideration while adjudicating the case.

Therefore, the Order-In-Original appears to be not properly reasoned and thus not legal & proper.

4.6 While deciding the case in the instant O-I-O, the adjudicating authority is found to have relied upon the clarification issued vide D.O.F. No. 334/8/2016-TRU dated 29.02.2016 wherein it was clarified that the exemption from excise duty, under Notification No. 108/95-CE dated 28.08.1995 is also available to sub-contractors for manufacture and supply of goods for or on behalf of the main contractor (who has won the contract for the supply of goods to the projects financed by the UN or an international organization and approved by the Government of India) for execution of the said project, subject to compliance of other specified conditions, if any.

4.7 However, the adjudicating authority failed to appreciate the above clarification, which was regarding sub-contractors for manufacture and supply of goods for or on behalf of the main contractor for execution of the said project, subject to compliance of other specified

conditions, by not giving any view that all the specified conditions were complied by the noticee by supplying the goods to the contractors and not to the project authority.


Therefore, the Order-In-Original appears to be not properly reasoned and thus not legal and proper.

5. The Committee, therefore, in exercise of the powers vested in it under Section 35E(1) of the Act, directs and authorizes the Commissioner of Central Excise, Kolkata-III Commissionerate to file an appeal before to the Hon'ble CESTAT against the subject Order-in-Original No. 12-17/Commissioner/CE/Kol-III/2016-17 Dated: 08.11.2016 passed by the Commissioner of Central Excise, Kolkata-III Commissionerate, for determination of the followings :-

(i) Whether the Commissioner has erred in his decision by dropping the demands made in the six show cause cum demand notices for the year from 2006-07 to August, 2015 by accepting the supply of goods to persons other than project is admissible for exemption benefit under Notification No. 108/95-CE dated 28.08.1995.

(ii) Whether the Commissioner has erred in his decision for interpreting the clarification issued vide D.O.F. No. 334/8/2016-TRU dated 29.02.2016 by not checking whether the Noticee/sub-contractors has complied all the specified conditions of the Notification No. 108/95-CE dated 28.08.1995.

(iii) Whether the Hon'ble CESTAT would like to pass any other order as may be deemed fit.



(Rakesh Sharma)
Chief Commissioner
Central Excise, Kolkata Zone



(S. K. Panda)
Chief Commissioner
Central Excise, Shillong Zone

As the Committee of Chief Commissioners comprising Chief Commissioners of Central Excise, Kolkata Zone and Central Excise, Shillong Zone, have directed and authorized the Commissioner of Central Excise, Kolk-III Commissionerate to file an appeal before to the Hon'ble CESTAT against the subject O-I-O No. 12-17/Commissioner/CE/Kol-III/2016-17 dated 08.11.2016, accordingly, prescribed Form No.E.A.-5 has been prepared and placed in opposite.

Put up for perusal and signature please.

mm
09-02-17
Inspector (T&R)

Superintendent(T&R)
B. Balacharyya
09/2/17

~~AC (T&R)~~

mm
09.02.17

J.C. Surya
9/2

K.G.V.N. Surya T-8
Joint Commissioner

~~Commissioner~~

Commissioner
C. Ex. Kolk-III
Sl. No. 11
In Date 14.2.2017
Out Date 14.2.2017

As the Commissioner, Kol- III Commissionerate has signed on Form No. E.A.-5 for filing an appeal before CESTAT, the forwarding letter has been prepared and placed opposite for signature please.

mm
14-02-17
Inspector (T&R)

Superintendent (T&R)
mm
14/2/17

AC (T&R)
mm
14.02.17

J.C. Surya
14/2
S/THR

2

V(30) 2/T&R/CE/Kol-III/KDH/42/17

Draft letter prepared and placed opposite which may be sent to the Registrar, CESTAT, EZB, Kolkata - requesting to provide the Excise Appeal No. against the Appeal filed by the dept. arose out of OIO No: 12-17/Commissioner/CE/Kol-III/2016-17 dt. 08.11.2016 in the matter of M/s. Electrosteel Castings Ltd.

Put up for kind perusal and signature please, if approve

Mildred
15/11/17
Inspr. (T&R)

~~Bhattacharyya~~
Supdt. (T&R) 15/11/17

~~AC (T&R)~~

~~Debnath~~
15/11/17

As directed, the Miscellaneous application for early hearing in respect of Excise Appeal No. E/75257/2017 against O-I-O No-12-17/Commissioner/CE/Kol-III/2016-17 dt. 08.11.2016 is placed opposite-

Put up for kind perusal and approval please-

~~Tms~~
20.11.17
Supdt. (In-situ)

~~Bhattacharyya~~
Supdt. (T&R) 20/11/17

~~AC (T&R)~~

~~Debnath~~
20/11/17

Add. Commr.

~~Debnath~~
21/11/17

~~Debnath~~
21/11/17

As approved by the Commissioner, Kol (N) above, a Misc. Application for early hearing wr. of Ex. Appeal No. E/75257/2017 may be sent to the Registrar, CESTAT, EZB, Kolkata, with a copy to the Com (AR) CESTAT, EZB, & the AC (Khardoh division).

Put up for kind signature please.

Mildred
28/11/2017
Inspr. (T&R)

~~Bhattacharyya~~
Supdt. (T&R) 28/11/17

~~AC (T&R)~~

~~Debnath~~
28/11/17

Add. Commr. Pt.

~~Debnath~~
28/11/17

SI No. 23
Date of Return 21/11/17

Additional Commissioner, Kolkata North
SI No. 23
Date of In. 23.11.2017
Date of Out 23.11.17

Additional Commissioner, Kolkata North
SI No. 01
Date of In. 28.11.2017
Date of Out 29.11.2017

C.No: V(30)2/T&R/CE/Kol-III/KDH/42/17

As per list provided by the office of the CC(AR), New Delhi, vide D.O.F. No. 01/CCU / Misc./ Corres/2019/1874-1907 dated 21.01.2019 which has been endorsed by the Joint Commissioner of CCO, CGST&CE, Kolkata zone vide C.No. V(30)55 /CGST/CC /Legal/ Kol/2018 /1845-50, dated 28.01.2019 and also please refer to the letter of JC, CCO, Kolkata zone vide C.No: V(30)55 /CGST/CC /Legal/ Kol/2018 /2399-2404, dated 06.02.2019, a Miscellaneous Application of the following case may be filed before the Hon'ble CESTAT, Kolkata, for Early Hearing.

Sl.No. in the list 130
Excise Appeal No. E/75257/2017
Against OIO/OIA: 12-17/ COMMR/ CE/ KOL-III/16-17, dated 08.11.16,
Appellant: The Commissioner of Central Excise, Kolkata-III
Commissionerate, GST Bhawan, 180 Shantipally, Kolkata -107
Respondent: M/s. Electrosteel Castings Ltd.,
30, B.T. Road, Sukhchar, Khardah, 24 PGS(N), West Bengal

Put up for kind perusal please.

Mhd
20/02/19
Inspr. (T&R)

[Signature]
21/2/19
Supdt. (T&R)

Asst. Commr. (T&R)

Misc. Application for filing E. Hearing whose duty involved is more than 1 crore in respect of M/s Electrosteel Casting Ltd. has been prepared and placed opposite for Commr's kind approval and signature pl.

[Signature]
22/2/19

Adtl. Lawyer. Pl.

[Signature]
22/2/2019
As. (Legal)

[Signature]
23/2/19
Commr


Inspector, Commissioner
CGST & CE, Kolkata North Commissionerate
SI No. 527
Date 22/02/19
Date of Return 25/02/2019

Additional Commissioner, Kolkata North Commissionerate
SI No. 527
Date 22/2/2019

VERIFICATION

I, Dr. Suman Bala, Commissioner of Central Excise, Kol-III Commissionerate, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the *fourteenth day* of February, 2017.


(Dr. SUMAN BALA)
Commissioner, Central Excise
Kol-III Commissionerate
Kolkata