



GOVERNMENT OF INDIA  
OFFICE OF THE ASSISTANT COMMISSIONER OF RASHBEHARI DIVISION CGST & CX,  
KOLKATA SOUTH CGST & CX COMMISSIONERATE,  
GST Bhawan, 180, SHANTIPALLY, KOLKATA – 700 107.  
(email: rashbeharidiv.gst@gov.in) (Ph No.- 03324413310)

C.No.V(30)17/Misc/RTI/RBD/CGST & CX/KS/18-19

Dated:

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

Sub RTI applications dated 16.02.2019 filed by Shri Ram Ratan Roy, under Right to Information Act, 2005 –Reg

Please refer to your RTI applications on the above subject. The reply of the said RTI application is furnished below:

Information sought for in respect of	Reply
Point No. i	As per available records, there is no such case under this Division.
Point No. ii	As per available records, there is no such case under this Division.
Point No. iii	As per available records, there is no such case under this Division.

If you are agrieved or dissatisfied with the reply, you are at liberty to prefer an appeal within 30 days before the Additional Commissioner, & 1<sup>st</sup> Appellate Authority under RTI Act, Kolkata South CGST & CX Commissionerate, 3<sup>rd</sup> Floor, GST Bhawan, 18, Shantipally, Rajdanga Main Road, Kolkata-700107.

*sd-*

(Shiv Sagar)  
Assistant Commissioner,  
Rashbehari Division,  
Kolkata South CGST & CX Commissionerate

C.No. As above/

*1466*

Date:

*- 1 MAR 2019*

Copy forwarded for information to:

(1) The CPIO & Assistant Commissioner (RTI), Kolkata South CGST & CX Commissionerate w.r.t his letter under C.No. V(30)122/RTI/HQ/S/CGST & CX/Kol/2018/25467-78 dated 27.02.2019 for information.

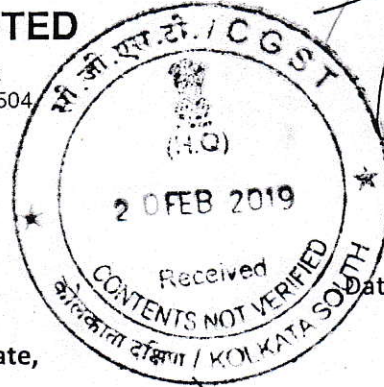
(2) The Assistant/Deputy Commissioner (Systems), Kolkata South CGST & CX Commissionerate for information and necessary action please.

*Shiv Sagar 01/03/19*

(Shiv Sagar)  
Assistant Commissioner,  
Rashbehari Division,  
Kolkata South CGST & CX Commissionerate

# ELECTROSTEEL CASTINGS LIMITED

30, B. T. Road, Khardah, P. O. Sukchar, Kolkata 700 115, India  
Tel : +91 33-71014300, 71014450 Fax : +91 33-71014501 to 4504  
CIN : L27310OR1955PLC000310  
Web : www.electrosteelcastings.com



24556  
26/2/19  
To

To  
The Public Information Officer,  
CGST & CX KOLKATA SOUTH Commissionerate,  
GST BHAWAN; 3<sup>rd</sup> Floor,  
180 Shantipally; Rajdanga Main Road,  
KOLKATA - 700 107

Date: 16.02.2019.

Subj. (RTI)  
22/02/19

Ac. (RTI) / CP10

Sir,

Sub: Application for information under the right to Information Act, 2005

I am a citizen of India.

Reference to the applicability / availability of CE duty exemption to assessee under **Notification No. 108/95-CE dated 28.8.1995** & in the back drop of judgment of Hon'ble Tribunal against revenue in the case of Caterpillar India Pvt Ltd -vs- Commissioner of Central Excise [2005(185) ELT 430(T)], then dismissal of Departmental appeal under Judgment dated 20.6.2013 passed by the Hon'ble Madras High Court [ 2013 (297) ELT 8 (Mad) - Commissioner- vs- Caterpillar India Pvt. Ltd.] ; then even dismissal of Departmental SLP by the Hon'ble Supreme Court [Commissioner-vs- Caterpillar India Pvt. Ltd.- 2016 (335) ELT -A.27(SC) ] & finally Government of India , Ministry of Finance, Department of Revenue, Tax Research Unit (TRU)'s issuance of Circular in D.O.F.No.334/8/2016-TRU , New Delhi, the **29th February, 2016** clarifying 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 - following information be furnished at the earliest convenience please.

## Information required:

1. On the issue & cause of proposed demand(s) of Department's disputing applicability / availability of CE duty exemption in terms of **Notification No. 108/95-CE dated 28.8.1995** when goods supplied by assessee in the name of main contractor (who 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 - **provide following information:-**
  - (i) Copies of show cause cum demand notice(s) i.e. SCN(s) issued by the Department to your jurisdictional assesses on the above issue.

Follow the Electrosteel Group on



H.O. : 19, Camac Street, Kolkata 700 017  
Tel : +91 33-7103 4400, 2283 9990, Fax : +91 33-2289 4340  
Regd. Office : Rathod Colony, Rajgangpur, Sundergarh, Odisha 770 017





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- (ii) Copies of Adjudication Order (s) (O/O) / Orders-in-Appeal (O/A) / Order(s) passed by Hon'ble Tribunal related to above such SCNs where Departmental Adjudicating Authority / Commissioner (Appeals) / the Hon'ble Tribunal has **DROPPED** such demands and closed proceedings under the SCN (s).
  - (iii) Status of such Orders-in Original (O/Os) / Orders-in-Appeal (O/A) / Order(s) passed by Hon'ble Tribunal passed in favour of assessee(s) – if already **ACCEPTED** by Department, please provide relevant copy / copies of document / communication of acceptance issued by competent authority.
2. 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.
  3. Whether the information sought concern the life and liberty of a person? NO, since the application relates to factual & legal position only and esteem department is furnishing such information on that premises in terms of the provisions & spirit to the RTI Act.
  4. Details of fees paid: Fees of Rs. 10/- for the application **plus** fees of Rs.40/-for the documents – totalling Rs.50/-paid through Indian Postal Order vide No.78G 184927 dt.16.01.2019 in favour of A.C.A.O CGST & CX, KOLKATA SOUTH COMMISSIONERATE is also attached.
  5. Required fees for providing certified copies of the information would be paid accordingly on receipt of written communication / direction from your end.

Thanking you.

(RAM RATAN ROY)

Joint General Manager (Credit Control)  
Electrosteel Castings Limited  
G.K.Tower, 19, Camac Street,  
Kolkata-700017, Mob: 9903911379, email: rroy@electrosteel.com

Encl: a/a

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