

The Public Information Officer,
CGST & CX KOLKATA SOUTH Commissionerate,
GST BHAWAN; 180 Shantipally; Rajdanga Main Road,
KOLKATA - 700 107

Dated:10.10.2017

s(R71)

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:

On the issue & cause of proposed demand(s) of Department's <u>disputing</u> 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 - <u>Please provide following information</u>:-

· Website: www.electrosteel.com

Regd. Office: Rajgangpur, Orissa







ELECTROSTEEL CASTINGS LIMITED

G. K. TOWER, 19 CAMAC STREET, KOLKATA- 700 017 (INDIA)
TEL: Board Number 91 - 33 - 22839990. 40090600

Fax: (Directors) 91: 33-22894336, (Sales) 91-33-22894337, (Export) 91-33-22894338, (Finance) 91-33-22894339, CIN - L27310OR1955PLC000310

- (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.
 - (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 <u>DROPPED</u> 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.
 - 4. Whether the information sought concern the life and liberty of a person? NO.
 - 5. Details of fees paid: Fees of Rs. 10 paid through Indian Postal Order vide No.23F 127794 dated:04.10.2017 as the Application Fee & payment document is attached. .
 - 6. Required fees for providing certified copies of the information would be paid accordingly on receipt of written communication / direction from your end.

Thanking you.

Yours fait fully,

(RAM RATAN ROY)
Dy.General Manager
Electrosteel Castings Limited

G.K.Tower,19,Camac Street, Kolkata-700017, Mob: 9903911379, email: rrroy@electrosteel.com

Enclo: a/a

. Website: www.electrosteel.com

Regd. Office: Rajgangpur, Orissa





Government of India Office of the Assistant Commissioner of CGST & CX : Joka Division Kol-South Commissionerate: Kendriya Utpad Shulkha Bhawan, 3th Floor, 180, Shantipally, Rajdanga Main Road, Kolkata-700 107.

C.No. V(30)01/RTI/Joka/CGST/Kol-South/17-18//740

Date: 31.10.2017

The Ram Ratan Roy, Dy. General Manager, Electrosteel Castings Limited, G.K Tower, Camac Street, Kolkata-700017

Sub: RTI Application dated 10.10.2017 filed by Shri Ram Ratan Roy Under Right to Information Act, 2005-Reg.

Please refer to your RTI Application dated 10/10/2017 on the above mentioned subject. The application has been transferred to this office from CPIO, Central Excise, Kolkata-South Commissionerate on 10.10.2017 and registered at this office vide Registration No.5/RTI/CGST/JOKA/17-18 dated 31.10.2017.

As there there was no issuance of Show Cause-Cum Demand Notice on the issue as mentioned in your application under the jurisdiction of Joka CGST & CX Division, Kolkata South Commissionerate. The desired report in respect of this Division may kindly be treated as 'NIL'.

If you are aggrieved or dissatisfied with the reply provided by this CP10, you are at liberty to prefer an appeal within 30 days to the 1st Appellate Authority Shri Debojit Bose, Additional Commissioner, & CP10, CGST &CX Kolkata-South Commissionerate, CGST Bhawan, , 180 Shantipally, Rajdanga Main Road, R.B. Connector, Kolkata-700107.

Thanking you,

CGST & CX, Joka Division,

Kolkata - South Commissionerate

Dated: 31.10.2017

C.No: as above / 74/

The Assistant Commissioner&CPIO.CGST & CX.Kol-South Commirte

Assistant Commissioner & CPIO CGST & CX, Joka Division.

Kolkata - Soputh Commissionerate