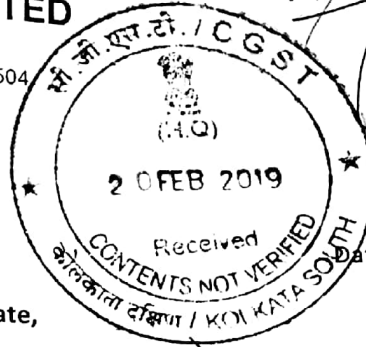


ELECTROSTEEL CASTINGS LIMITED

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

Date: 16.02.2019.

Subst. (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

Follow the Electrosteel Group on



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Government of India
भारत सरकार
Ministry of Finance Department of Revenue
वित्त मंत्रालय राजस्व विभाग
OFFICE OF THE ASSISTANT COMMISSIONER OF JOKA DIVISION, (3rd floor)
KOLKATA SOUTH CGST & CX,
180, SHANTIPALLY, RAJDANGA MAINROAD, KOLKATA-700107

C.No.V (30)1/RTI/Tech/Joka/CGST/Kol South/17-18/

Date: 01-03-2019

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

Sir,

Sub: RTI Application dated 16.02.2019 filed by Shri Ram Ratan Roy, Under Right to Information Act' 2005-reg

Please refer to your RTI Application which has been transferred to this office from Assistant Commissioner (RTI), Kolkata South CGST & CX Commissionerate vide his/her letter C.No. V(30)122/RTI/HQ/S/CGST&CX/Kol/2018/25467-25478 dated 27-02-2019, received and registered in this office on 27.02.2019 vide Registration No- 23/RTI/CGST/Joka/Kol-South/18-19 dated 27-02-2019.

As per the records available with the office of Joka division, CGST & CX, Kolkata South Commissionerate, there are no such case in terms of Notification No. 108/95-CE dated 28.08.1995 under this Joka division. Hence, the desired report in respect of Joka division, CGST & CX, Kolkata South Commissionerate may kindly be treated as NIL.

If you are aggrieved or dissatisfied with the reply provided by this CPIO, you are at liberty to prefer an appeal within 30 days to the Appellate Authority Mr. K.G.V.N. Suryateja, Joint Commissioner, Office of the Principal Chief Commissioner of CGST, Kolkata zone, Kendriya GST Bhawan, 2nd floor, 180, Shantipally, Rajdanga Main Road, R.B. Connector, Kolkata – 700107.

Yours faithfully,

(SANTANU BHOWMIK)

CPIO & Assistant Commissioner
Joka Division, CGST & CX,
Kolkata South Commissionerate

C.No.V (30)1/RTI/Tech/Joka/CGST/Kol South/17-18/

Date: 01-03-2019

Copy forwarded to:

1. The CPIO & Deputy Commissioner, CCO, CGST & CX, Kolkata Zone for information please
2. Assistant Commissioner (RTI), Kolkata South CGST & CX Comm'te, Kolkata for information please.

(SANTANU BHOWMIK)

CPIO & Assistant Commissioner
Joka Division, CGST & CX,
Kolkata South Commissionerate