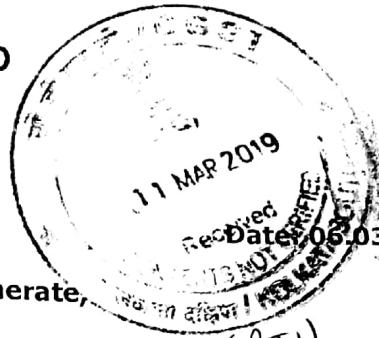


ELECTROSTEEL CASTINGS LIMITED

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



PIONEERING



To
The Public Information Officer,
CGST & CX KOLKATA SOUTH Commissionerate,
GST BHAWAN; 3rd Floor,
180 Shantipally; Rajdanga Main Road,
K O L K A T A - 7 0 0 1 0 7

Date: 06.03.2019

Supdt (RTI)
13/3/19

ADE
CPIO/RTI

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 184931 dt.16.01.19** 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)

Jt.General Manager (Credit Control)

Electrosteel Castings Limited

G.K.Tower, 19, Camac Street,

Kolkata-700017, Mob: 9903911379, email: rrroy@electrosteel.com

Encl:

1. Fee detail IPO
2. Your letter C.No. V(30)122/RTI/HQ/S/CGST&CX/Kol/2018/23967 dt.12/02/2019

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)16/RTI/Tech/Joka/CGST/Kol South/19-20/

Date: 12-04-2019

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

Sir,

Sub: RTI Application dated 06.03.2019 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 CPIO & Assistant Commissioner (RTI), Kolkata South CGST & CX Commissionerate vide his/her letter C.No. V(30)122/RTI/HQ/S/CGST & CX/Kol/2018/420-431 dated 04-04-2019, received and registered in this office on 08.04.2019 vide Registration No- 30/RTI/CGST/Joka/Kol-South/18-19 dated 08-04-2019.

CGST Joka Division, Kolkata South Commissionerate came into existence with effect from 01.07.2017. As per the records available with the office of Joka division, CGST & CX, Kolkata South Commissionerate, the desired report in respect of Joka Division may please 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. Debojit Bose, Additional Commissioner of CPIO, CGST & CX, Kolkata South Commissionerate, Kendriya GST Bhawan, 3rd floor, 180, Shantipally, Rajdanga Main Road, R.B. Connector, Kolkata – 700107.

Yours faithfully,

o/c

(SANTANU BHOWMIK)

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