IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 77801 of 2018

(Arising out of Order-in-Appeal No.39/Kol.V/2018 dated 13.03.2018 passed by Commr. (Appeals) of CGST & Excise, Kolkata)

M/s Landis GYR Ltd.
Diamond Harbour Road,
Joka, Kolkata-700104.

Applicant (s)

VERSUS

CGST & Excise, Kolkata South
GST Bhawan, 8th Floor,
180, Shantipally,
Kolkata- 700107

Respondent (s)

APPERANCE :

Mr.S.K.Agarwal, DGM (Finance) for the Appellant
Shri A.Roy, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.76197/2019

DATE OF HEARING : 11.09.2019
DATE OF DECISION : 11.09.2019

PER P.K.CHOUDHARY :

Mr.S.K.Agarwal, Ld.DGM (Finance) appearing on behalf of the Appellant Company, submits that the show-cause notice in the present appeal has been issued for the period from November, 2008 to March, 2009. He further filed a copy of the Tribunal's Order 28.02.2018 in their own case, where show-cause notice was issued for the period September, 2008 to March, 2009 and the matter was remanded to the adjudicating authority to examine the issue of revenue neutrality.

2. Heard both sides and perused the appeal records.

3. The Ld.DGM (Finance) made the Bench go through the earlier show-cause notice dated 20th April, 2010. It is part of the appeal paper book at running page 187 and the period mentioned therein is from

November, 2008 to March, 2009. I am unable to understand the logic for issuance of the subsequent show-cause notice dated 28th June, 2013 for the very same period and the very same allegation. Accordingly, the show-cause notice is not tenable in the eyes of law and the entire proceedings based on the show-cause notice are set aside. Consequently, the appeal filed by the appellant is allowed with consequential relief to the appellant, if any.

(Dictated and pronounced in the open court.)

Sd/
(P. K. Choudhary)
Member (Judicial)

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