

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

**Excise Appeal No.77306 of 2018
&**

Excise Cross Objection No.77387 of 2018

(Arising out of Order-in-Appeal No586-587/HWH/CE/2017-18 dated 21 February 2018 passed by Commissioner of CGST & Central Excise (Appeals-II), Kolkata.)

**Commissioner of CGST & CX, Howrah Commissionerate
...Appellant**

VERSUS

**Shri Nilesh Rajgarhia, Executive Director of
M/s.Orient Steel Industries
.....Respondent**

APPEARANCE

Shri S.S.Chattopadhyay, Authorized Representative for the Appellant (s)
NONE for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)

DATE OF HEARING : 17 September 2019
DATE OF DECISION : 17 September 2019

The Appeal is dismissed under National Litigation Policy. Cross Objection also get disposed of. For order, see order of date in Excise Appeal No.77305 of 2018 & Cross Objection No.77386 of 2018.

SD/
**(P.K.CHOUDHARY)
MEMBER (JUDICIAL)**

sm