

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

REGIONAL BENCH - COURT NO.2

Excise Miscellaneous Application No.77202 of 2019
(On behalf of Appellant)

AND

Excise Appeal No.75767 of 2018

(Arising out of Order-in-Appeal No.244-246/HWH/CE/2017-18 dated 30 October 2017 passed by Commissioner of CGST & Central Excise (Appeals-II), Kolkata.)

Commissioner of CGST & CX, Howrah Commissionerate

...Appellant

VERSUS

**Shri Navratan Mal Baid, Director
M/s.Ganesh Steel & Alloys Limited**

.....Respondent

APPEARANCE

Shri A.K.Biswas, Authorized Representative for the Appellant (s)
NONE for the Respondent (s)

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

DATE OF HEARING : 13 November 2019
DATE OF DECISION : 13 November 2019

The Application is allowed and the Appeal is dismissed under National Litigation Policy. For order, see order of date in Excise Appeal No.75766 of 2018.

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

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