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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.77 of 2010

(Arising out of Order-in-Appeal No.79/HAL/2009 dated 11.11.2009 passed by Commissioner of Central Excise(Appeas-I), Kolkata.)

M/s. Ruchi Soya Industries Limited
(Formerly Madhya Pradesh Glychem Industries Limited)
(Ward No.9, Bijayram Chak, P.O. Durgachak,
Haldia-721602, District: Midnapore (East), West Bengal.)

...Appellant

VERSUS

Commissioner of Central Excise, Haldia Commissionerate
.....Respondent
(25, Princep Street, Kolkata-700072.)

APPEARANCE

Shri Somak Basu, Advocate for the Appellant (s)
Shri K.Chowdhury, Authorized Representative for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI P.V.SUBBA RAO, MEMBER(TECHNICAL)

FINAL ORDER NO. 77011/2019

DATE OF HEARING : 26 November 2019
DATE OF DECISION : 26 November 2019

P.K.CHOUDHARY :

Heard both sides and perused the appeal records.

2. We find that by the impugned order the lower appellate authority had set aside the Order-in-Original No.02/Addl.Commr./CE/Haldia/Adjn/2007-08 dated 09.05.2007 passed by Additional Commissioner, Haldia Commissionerate and remanded the matter back to the original adjudicating authority to issue a fresh order. The appellants are in appeal before the Tribunal against the

order of the learned Commissioner(Appeals) being Order-in-Appeal No.79/HAL/2009 dated 11.11.2009.

3. We observe that pursuant to the order of the lower appellate authority setting aside the Order-in-Original, the Additional Commissioner of Central Excise, Haldia Commissionerate had passed a *de novo* order dated 30.06.2011, appellants have filed appeal before the lower appellate authority, against which learned Commissioner(Appeals), Kolkata-II has passed an order being Order-in-Appeal No.74/HAL/CE/2017-18 dated 13.12.2017. Against the Order-in-Appeal dated 13.12.2017, the assessee has filed an appeal before the Tribunal on 11.04.2018 being Excise Appeal No.76146 of 2018, which has rendered the present appeal before us as redundant and infructuous.

4. In the facts and circumstances of the case, the present appeal before the Tribunal has become infructuous. Accordingly, the same is dismissed.

The appeal filed by the appellant is dismissed as infructuous.

(Operative part of the order was pronounced in the open Court.)

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

SD/

(P.V.SUBBA RAO)
MEMBER (TECHNICAL)

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