

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

REGIONAL BENCH - COURT NO.2

Excise Miscellaneous Application No.77491 of 2019

(On behalf of Appellant)

And

Excise Appeal No.705 of 2012

(Arising out of Order-in-Appeal No.183-186/JSR/2012 dated 05.09.2012 passed by Commissioner(Appeals) of Central Excise & Service Tax, Ranchi.)

Commissioner of Central Excise, Jamshedpur

...Appellant

VERSUS

M/s.Usha Martin 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)
HON'BLE SHRI P. ANJANI KUMAR, MEMBER(TECHNICAL)**

DATE OF HEARING : 15 January 2020

DATE OF DECISION : 15 January 2020

The Application is allowed and the Appeal is dismissed under National Litigation Policy. For order, see order of date in Excise Miscellaneous Application No.77488 of 2019 and Excise Appeal No.702 of 2012.

SD/

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

SD/

**(P.ANJANI KUMAR)
MEMBER (TECHNICAL)**