

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

REGIONAL BENCH - COURT NO.2

**Excise Appeal No.179 of 2011**

(Arising out of Order-in-Original No.CCE/BBSR-I/52/2010 dated 28.12.2010 passed by Commissioner Central Excise, Customs & Service Tax, Bhubaneswar.)

**M/s. National Aluminium Company Limited**

**...Appellant**

*VERSUS*

**Commissioner of Central Excise, Customs & Service Tax,  
Bhubaneswar-I**

**.....Respondent**

**APPEARANCE**

Shri S.C.Mohanty, Advocate for the Appellant (s)

Shri K.Chowdhary, Authorized Representative for the Respondent (s)

**CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)  
HON'BLE SHRI C.J.MATHEW, MEMBER(TECHNICAL)**

DATE OF HEARING : 27 September 2019

DATE OF DECISION : 27 September 2019

The Appeal is allowed. For order, see order of date in Excise Appeal No.116 of 2010.

SD/

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

SD/

**(C.J.MATHEW)  
MEMBER (TECHNICAL)**

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