

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Excise Appeal No.76668 of 2017

(Arising out of Order-in-Original No.42-45/Kol-IV/2017-18 dated 12.06.2017 passed by Commissioner (Appeals) of Central Excise, Kolkata)

Commissioner of Central Excise, Howrah

15/1, Strand Road, Kolkata-700001

Appellant

VERSUS

M/s Bindawala Cables & Conductors Ltd.

32/5A, Dhiren Bhattacharjee Sarani, Rishra, District.-Hooghly, Pin-712205

Respondent

Appearance:

Shri S.Mukhopadhyay, Authorized Representative for the Appellant
Shri H.K.Pandey, Advocate for the Respondent

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, JUDICIAL MEMBER

FINAL ORDER NO.75377/2021

DATE OF E-HEARING : 07.07.2021

DATE OF DECISION : 07.07.2021

PER P.K.CHOUDHARY :

Heard both sides through video conferencing and perused the appeal records.

2. The instant appeal was disposed off by this Tribunal vide Final Order No.FO/76235-76238/2018 dated 12.06.2018, upholding the penalty on M/s Bindawala Cables & Conductors Ltd. giving an option of payment of 25% of duty within 30 days on the date of the order. Subsequently, the assessee preferred an appeal before the Hon'ble High Court of Calcutta. The Hon'ble High Court vide its Order dated 5th January, 2021, set aside the order of the Tribunal and remanded the appeal to the Tribunal to re-hear and re-determine the same within a period of six months from the date by a reasoned order after giving an opportunity of hearing to the party.

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3. I find that the quantum of penalty imposed on M/s Bindawala Cables & Conductors Ltd. is Rs.20,18,930/-. Though an option of payment of 25% was given to the assessee, but they did not exercise the said option and preferred an appeal before the Hon'ble High Court of Calcutta.

4. At this stage, I find that the present matter is now covered well within the National Litigation Policy vide Board's instruction being F.No.390/Misc./116/2017-JC dated 22.08.2019. Accordingly, the appeal is dismissed under National Litigation Policy.

5. Further, it is also mentioned that since the appeal is disposed off under National Litigation Policy, this order will not have any precedential value.

Dictated and pronounced in the open Court.

Sd/
(P.K.Choudhary)
Member (Judicial)

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