

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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.77007 of 2017

(Arising out of Order-in-Appeal No.80/GHY/CE(A)/GHY/2017 dated 04.09.2017
passed by Commissioner(Appeals), CGST & Central Excise, Guwahati.)

M/s. K.D. Iron & Steel Company

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Guwahati

.....Respondent

APPEARANCE

Shri R.S. Bajaj, Chartered Accountant for the Appellant (s)
Shri A.Roy, Authority Representative for the Respondent (s)

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

DATE OF HEARING : 17 November 2021
DATE OF DECISION : 17 February 2022

The Appeal is partly allowed. Penalty set aside. Matter is remanded to the Ld.Adjudicating authority only for the limited purpose of re-quantifying the demand falling within the normal period of limitation. For order, see order of date in Excise Appeal No.77006 of 2017.

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

Sd/
(RAJU)
MEMBER (TECHNICAL)