

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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.78518 of 2018

(Arising out of Order-in-Original No.15/M.P./Commr/2018 dated 26.06.2018 passed by Commissioner of CGST & CX, Patna-I Commissionerate.)

**Shri Binay Kumar Singh,
Managing Director of M/s. Neel Kamal Steels Private Limited
...Appellant**

VERSUS

**Commissioner of CGST & CX, Patna-I Commissionerate
.....Respondent**

APPEARANCE

Shri Ankit Kanodia, Advocate for the Appellant (s)/Assessee

Shri J.Chattopadhyay, Authorized Representative for the
Respondent/Revenue

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

DATE OF HEARING : 17 November 2021
DATE OF DECISION : 15 March 2022

The Appeal is allowed with consequential relief as per law. For order, see order of date in Excise Appeal No.78517 of 2018.

Sd/

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

Sd/

**(RAJU)
MEMBER (TECHNICAL)**