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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.60 of 2011

(Arising out of Order-in-Original No.9/Commissioner/CE/Kol-IV/2010 dated 26.11.2010 passed by Commissioner of Central Excise, Kolkata-IV.)

M/s. R.S. Ispat Private Limited
(NH-2, Bhadua, Chakundi, Dankuni, Dist.Hooghly, West Bengal-712310.)

...Appellant

VERSUS

Commissioner of Central Excise, Kolkata-IV

.....Respondent

(Custom House, M.S. Building, 7th Floor, 15/1, Strand Road, Kolkata-700001.)

WITH

Excise Appeal No.802 of 2011

(Arising out of Order-in-Original No.5/Commissioner/CE/Kol-IV/2011 dated 09.06.2011 passed by Commissioner of Central Excise, Kolkata-IV.)

M/s. R.S. Ispat Private Limited
(Factory - NH-2, Bhadua, Chakundi, Dankuni, Dist.Hooghly, West Bengal-712310
Office – 502, Mukti Chambers, 4 Clive Row, Kolkata-700001.)

...Appellant

VERSUS

Commissioner of Central Excise, Kolkata-IV

.....Respondent

(Custom House, M.S. Building, 7th Floor, 15/1, Strand Road, Kolkata-700001.)

APPEARANCE

Shri S.P.Siddhanta, Consultant for the Appellant (s)

Shri S.Mukhopadhyay, Authorized Representative for the Respondent

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

FINAL ORDER NO. 75211-75212/2023

DATE OF HEARING : 11 April 2023
DATE OF DECISION : 11 April 2023

Per : P.K. CHOUDHARY :

An Application dated 03.04.2023 has been filed by the Ld.Counsel for the Appellant for withdrawal of their Appeals, which is as follows:-

> "The Appellant filed Appeal No.802/2011 against the OIO No.5/Commissioner/CE/Kol-IV/2011 dated 09.06.2011. In the OIO (placed at page 18-26 in 'Paper Book') the Ld.Commissioner (i) confirmed the amount of duty of Rs.30,19,998/- in terms of proviso to Section 96ZO (3) of the Central Excise Rules, 1944 ('the said Rules') read with section 11A(2) of the Central Excise Act, 1944 ('the said Act') for the six months period from July and December, 1999, and appropriated Rs.21,88,146/- paid by them and ordered for payment of Rs.8,31,852/: (ii) ordered for payment of interest and (iii) imposed penalty of Rs.30,19,998/-. The Appellant opted for SVLDRS, and copies of SVLDRS-1,2,3 and 4 are submitted.
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> 2. The Appellant filed Appeal No.E/60/11 against the OIO No.9/Commissioner/CE/Kol-IV/2010 dated 25.11.2010. In the OIO (placed at page 15-19 in 'Paper Book') the Ld.Commissioner rejected the claim of abatement of CE duty under rule 96ZO(b) of the said Rules read with section 3A(3) of the said Act for 51 days from 28.09.1999 to 13.10.1999 (16 days) and from 27.11.1999 to 31.12.1999 (35 days). In the OIO no quantification of duty was done. Had it been it could have come Rs.8,31,852/-. The abatement claim was for Rs.8,31,852, which was confirmed later on in the OIO dated 09.06.2011 as stated in para 1 above. Since the entire amount was confirmed under OIO dated 09.06.2011 so in the SVLDRS, the Appeal No.802/11 has been indicated. The matter is settled in SVLDRS and so above two appeals may be treated as withdrawn.
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> Submitted"

2. In view of the reasons, as mentioned in the Application, the prayer of the Appellant for withdrawal of their Appeals is allowed and the Appeals are dismissed as withdrawn.

(Dictated and pronounced in the open Court.)

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

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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