

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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.450 of 2012

(Arising out of Order-in-Appeal No.14/Kol-V/2012 dated 11.04.2012 passed by Commissioner of Central Excise(Appeal-I), Kolkata.)

M/s. Electreo Teknica Switchgears Private Limited

(M.G.Road, Balaka Scheme, Joka, Kolkata-700104.)

...Appellant

VERSUS

Commissioner of Central Excise, Kolkata-V

(180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

.....Respondent

APPEARANCE

Shri Shyamal Dey, Advocate for the Appellant (s)
Shri A.Roy, Authorized Representative for the Revenue

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

FINAL ORDER NO. 75584/2023

DATE OF HEARING : 7 June 2023
DATE OF DECISION : 7 June 2023

Per : K. ANPAZHAKAN :

The Appellant supplied three transformers to Kolkata Environmental Improvement Project (KEIP) without payment of duty by availing the benefit of Notification No.108/95-CE dated 28.08.1995. Since the Appellant could not produce the necessary certificates to establish the fulfillment of the conditions of the said Notification, Show Cause Notice was issued and the demand was confirmed by the original Adjudicating authority. Later on Appeal before the Ld.Commissioner(Appeals), the Appellant produced certificates in respect of two transformers to establish that they have fulfilled the conditions of the Notification. Accordingly, the Ld.Commissioner(Appeals) has allowed the benefit of the Notification

No.108/95-CE dated 28.08.1995 and reduced the demand to Rs.56,642/- in the impugned order. The Appellant is before us against this demand confirmed by the Ld.Commissioner(Appeals) in the impugned order. At the time of hearing, the Appellant produced the certificate in respect of the third transformer to establish that they have fulfilled the conditions as stipulated in the Notification No.108/95-CE dated 28.08.1995. Since the Appellant has fulfilled the conditions in respect of the third transformer also, the demand confirmed in the impugned order is not sustainable. Accordingly, we set aside the demand and allow the Appeal filed the Appellant.

(Dictated and pronounced in the open Court.)

Sd/

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)