

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

EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.1

Excise Appeal No.67 of 2012

(Arising out of Order-in-Original No.CCE/BBSR-II/NO-39/COMMISSIONER/2011 dated 31.10.2011 passed by Commissioner, Central Excise, Customs & Service Tax, Bhubaneswar-II.)

**Commissioner of Central Excise, Customs & Service Tax,
Bhubaneswar-II**

(C.R. Building, Rajaswa Vihar, Bhubaneswar, Odisha.)

...Appellant

VERSUS

M/s. Kalinga Sponge Iron Limited

.....Respondent

(Plot No.82, Sector-4, IDC, Kalunga, Dist: Sundargarh, Odisha.)

APPEARANCE

Shri S.Mukhopadhyay, Authorized Representative for the Revenue
NONE for the Respondent (s)

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

FINAL ORDER NO. 76575/2023

DATE OF HEARING : 5 September 2023

DATE OF DECISION : 5 September 2023

Per : ASHOK JINDAL :

Heard the Ld.Authorized Representative for the revenue.

2. Against the impugned order, both sides filed appeal before this Tribunal and in case of respondent, this Tribunal set aside the impugned order vide Final Order No.FO/A/77139-77141/2018 dated 14.12.2018. In that circumstances, the appeal filed by the revenue has become infructuous and the same is dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

Sd/

**(K. ANPAZHAKAN)
MEMBER (TECHNICAL)**

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