

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 234 of 2012

(Arising out of Order-in-Appeal No.247/Kol-III/2011 dated 25.08.2011 passed by Commissioner of Central Excise (Appeals), Appeal-I, Kolkata)

M/s Webel SI-Energy System (Presently Websol Energy System Ltd)

(Plot No. N1, Block GP, Sector-V,
Salt Lake Electronic Complex,
Kolkata-700091)

Appellant

VERSUS

Commr. of Central Excise, Kolkata-III

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

Respondent

APPEARANCE :

None for the Appellant

Mr. K. Chowdhury, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77186/2023

Date of Hearing : 3 October 2023

Date of Decision : 3 October 2023

PER R. MURALIDHAR

No one has appeared on behalf of the Appellant inspite of Notice. Several Hearing Notices given earlier gone unresponded by the Appellant.

2. Since the Appeal pertains to year 2012, in the interest of justice, we have taken up the matter for disposal.

3. Perused the Appeal papers with the help of the Learned AR.

4. It is seen from the records that the Commissioner (Appeals) has set aside the demand to the extent of Rs. 1,68,191/-. He has remanded the matter to the Adjudicating Authority to decide the quantification of balance amount of Rs.4,36,013/-. This was also noted by this Bench when the Stay Order No. SO/75230/2014 was passed on 20/02/2014. As of now, the outcome of the Denovo adjudication by the Adjudicating Authority in terms of directions given in the OIA is not known. The Appellant is also not coming forward with any submissions on this issue though the OIA was passed in 2012.

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5. The Commissioner (Appeals) has passed a reasonable Order partly setting aside the confirmed demand and remanding the balance confirmed demand for proper re-quantification. We do not see any reason to interfere with this Order.

6. Therefore, the present Appeal stands dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(K. Anpazhakan)
Member (Technical)

Pooja