

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

REGIONAL BENCH – COURT NO. 1

Excise Stay Application No. 75230 of 2021

(on behalf of Appellant)

Excise Miscellaneous Application No. 75231 of 2021

(on behalf of Appellant)

In

Excise Appeal No. 75720 of 2021

(Arising out of Order-in-Appeal No. 46-49/CEX/RKL-GST/2020 dated 30.11.2020 passed by the Commissioner (Appeals), C.G.S.T., Central Excise & Customs, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

Commissioner, C.G.S.T. & Central Excise,

Rourkela Commissionerate,

KK42, Civil Township, Rourkela – 769 004 (Odisha)

**: Applicant /
Appellant**

VERSUS

M/s. Adani Power Limited

Shikhar, Near Adani House, Mithakhali, Six Road,

Navrangpura, Ahmedabad – 380 009

: Respondent

WITH

Excise Miscellaneous [COD] Application No. 75238 of 2021

(on behalf of Appellant)

Excise Stay Application No. 75239 of 2021

(on behalf of Appellant)

In

Excise Appeal No. 75741 of 2021

(Arising out of Order-in-Appeal No. 46-49/CEX/RKL-GST/2020 dated 30.11.2020 passed by the Commissioner (Appeals), C.G.S.T., Central Excise & Customs, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

Commissioner, C.G.S.T. & Central Excise,

Rourkela Commissionerate,

KK42, Civil Township, Rourkela – 769 004 (Odisha)

**: Applicant /
Appellant**

VERSUS

M/s. Adani Power Limited

Shikhar, Near Adani House, Mithakhali, Six Road,

Navrangpura, Ahmedabad – 380 009

: Respondent

WITH

Excise Miscellaneous [COD] Application No. 75240 of 2021

(on behalf of Appellant)

Excise Stay Application No. 75241 of 2021

(on behalf of Appellant)

In

Excise Appeal No. 75742 of 2021

Appln. No(s): E/Stay/75230,75239,75241,75243/2021
E/Misc/75231/2021, E/COD/75238,75240,75242/2021
In Appeal No(s): E/75720,75741,75742,75743/2021-DB

(Arising out of Order-in-Appeal No. 46-49/CEX/RKL-GST/2020 dated 30.11.2020 passed by the Commissioner (Appeals), C.G.S.T., Central Excise & Customs, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

Commissioner, C.G.S.T. & Central Excise,
Rourkela Commissionerate,
KK42, Civil Township, Rourkela – 769 004 (Odisha)

**: Applicant /
Appellant**

VERSUS

M/s. Adani Power Limited
Shikhar, Near Adani House, Mithakhali, Six Road,
Navrangpura, Ahmedabad – 380 009

: Respondent

AND

Excise Miscellaneous [COD] Application No. 75242 of 2021
(on behalf of Appellant)

Excise Stay Application No. 75243 of 2021
(on behalf of Appellant)

In

Excise Appeal No. 75743 of 2021

(Arising out of Order-in-Appeal No. 46-49/CEX/RKL-GST/2020 dated 30.11.2020 passed by the Commissioner (Appeals), C.G.S.T., Central Excise & Customs, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

Commissioner, C.G.S.T. & Central Excise,
Rourkela Commissionerate,
KK42, Civil Township, Rourkela – 769 004 (Odisha)

**: Applicant /
Appellant**

VERSUS

M/s. Adani Power Limited
Shikhar, Near Adani House, Mithakhali, Six Road,
Navrangpura, Ahmedabad – 380 009

: Respondent

APPEARANCE:

Shri S.S. Chattopadhyay, Auth. Representative for the Applicant/Appellant

Smt. Rinkey Jassuja, Advocate for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NOs. 76027-76030 / 2024

DATE OF HEARING / DECISION: 06.06.2024

Appln. No(s): E/Stay/75230,75239,75241,75243/2021
E/Misc/75231/2021, E/COD/75238,75240,75242/2021
In Appeal No(s): E/75720,75741,75742,75743/2021-DB

ORDER : [PER SHRI ASHOK JINDAL]

Today when the matter was called for consideration of the stay applications and applications for condonation of delay, it was noticed that an application has been filed by the Commissioner, GST & Central Excise, Rourkela Commissionerate on 27th September, 2021 for withdrawal of the appeals against the impugned Order-in-Appeal No. 46-49/CEX/RKL-GST/2020 dated 30.11.2020.

2. As the appellant themselves want to withdraw their appeals, therefore, the appeals are dismissed as withdrawn. The miscellaneous applications connected to all the appeals are also disposed of in the above manner.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd