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

REGIONAL BENCH – COURT NO.2

Excise Appeal No.75892 of 2017
& Cross Objection No.75798 of 2017

(Arising out of Order-in-Appeal Nos.166-167/Kol.-IV/2016-17 dated 24.03.2017 passed by Commr. of Central Excise (Appeals), Kolkata)

Commr. of Central Excise, Kolkata IV
15/1 Strand Road, Kolkata

Appellant

VERSUS

M/s Ganesh Steel & Alloys Limited
NH-2,Delhi Road, Serampore, Dist.-Hooghly, West Bengal-712203

Respondent

WITH

Excise Appeal No.75895 of 2017

(Arising out of Order-in-Appeal Nos.166-167/Kol.-IV/2016-17 dated 24.03.2017 passed by Commr. of Central Excise (Appeals), Kolkata)

Commr. of Central Excise, Kolkata IV
15/1 Strand Road, Kolkata

Appellant

VERSUS

Shri Srijan Kumar Nahata, Director of M/s Ganesh Steel & Alloys Limited
NH-2,Delhi Road, Serampore, Dist.-Hooghly, West Bengal-712203

Respondent

APPERANCE :

Shri S.Mukhopadhyay,Authorized Representative for the Appellant
Shri Arijit Chakraborty, Advocate for the Respondent

CORAM:
HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.75567-75568/2020

DATE OF E-HEARING : 11.11.2020
DATE OF DECISION : 11.11.2020

PER P.K.CHOUDHARY :

This is the second round of litigation before the Tribunal. Tribunal on the earlier occasion, had disposed of the appeal vide Final Order No.FO/ 78611-78612/2017 dated 12.10.2017. Being aggrieved, the

Respondent Assessee filed an appeal before the Hon'ble High Court of Calcutta in CEXA No.69 of 2018 and GA 1442 of 2018. The Hon'ble High Court remanded the matter to the Tribunal with the following directions :

> *"The impugned order of the tribunal dated 12th October, 2017 is set aside with a direction upon it to re-hear and re-determine the appeal in accordance with law, preferably within a period of six months from the date of communication of this order."*

Accordingly, the matter has been listed for hearing.

2. Heard both sides and perused the appeal records.

3. I find that the matters are covered by the Litigation Policy of the Government being F.No.390/Misc./116/2017-JC dated 22.08.2019. Since the quantum of dispute in the present appeals is well within the amount as notified in the Litigation Policy before the Tribunal, I find it appropriate to dispose of the appeals in terms of litigation policy vide Board's instruction being F.No.390/Misc./116/2017-JC dated 22.08.2019.

4. In view the above discussions, both the appeals are disposed off under the National Litigation Policy. Cross objection also gets disposed off.

(Dictated and pronounced in the open court.)

Sd/
(P. K. Choudhary)
Member (Judicial)

mm