

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

REGIONAL BENCH - COURT NO.1

**Excise Appeal No.75140 of 2015
And
Excise Cross Objection No.75494 of 2015**

(Arising out of Order-in-Original No.28/Commissioner/CE/Haldia/Adjn/2014 dated 09.10.2014 passed by Commissioner of Central Excise, Haldia Commissionerate, Kolkata.)

Commissioner of Central Excise, Haldia

...Appellant

VERSUS

M/s. R.B. Agarwalla & Co.

.....Respondent

APPEARANCE

Shri S.P. Siddhanta, Consultant for the Appellant (s)
Shri S.Dey, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

DATE OF HEARING : 19.11.2024
DATE OF DECISION : 19.11.2024

The Appeal is dismissed. Cross Objection also gets disposed of.
For order, see order of date in Excise Appeal No.75025 of 2015.

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(RAJEEV TANDON)
MEMBER (TECHNICAL)