

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

REGIONAL BENCH – COURT NO.2

Excise Appeal Nos. 645-647 of 2009

(Arising out of Order-in-Original No. 31/Commissioner/DENOVO/CE/KOL-V/Adjn./09 dated 26.08.2009 passed by Commissioner of Central Excise, Kolkata-V)

M/s Sai Sulphonates Pvt. Ltd.,

Shri Sandeep Fogla, Director (Sai Sulphonate Pvt. Ltd.,)

Shri Debashish Ghosh, (Commercial Executive M/s Sai Sulphonate)
(19, Sarsuna Main Road, Kolkata-700061.)

..Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata-V,

(180, Shanti Pally, Rajdanga Main Road, Kolkata-700107.)

...Respondent

..

APPEARANCE :

Shri N. K. Chowdhury, Advocate for the Appellant

Shri P. K. Ghosh, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON MEMBER (TECHNICAL)

FINAL ORDER No.....77725-77727/2024

DATE OF HEARING : 03.10.2024

DATE OF DECISION : 03.10.2024

PER R. Muralidhar:

We find that the appellant has filed this appeal, being aggrieved by confirmation of demand of Rs. 41,80,888/- . The issue is pertains to value adopted for supply of goods by the job worker of Hindustan Lever Limited. After hearing both sides, we find that the Show Cause Notice has been issued for the period from 01.08.1997 to 30.03.2001 on 12.09.2002 by invoking extended period provision. At the particular point of time, the normal period for demand was 6 months.

2. We find that the entire duty paid by the appellant job (Job-worker) is available to the principal as CENVAT Credit. Hence, it is case of revenue neutrality. Therefore, on the ground that the demand on the

Excise Appeal Nos. 645-647 of 2009

extended period is legally not sustainable, we set aside the impugned order and allow the appeal on ground of time bar.

3. As the demand is held as not sustainable, the question of imposing penalties on the appellants and also legally not sustainable.

4. Thus all the appeals stand allowed.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

Tushar Kr.