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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.76779 of 2017
And
Excise Cross Objection No.75057 of 2018

(Arising out of Order-in-Appeal No.108-110/SLG-C.Ex/2017 dated 14.06.2017 passed by Commissioner of Central Excise, (Appeal-I), Kolkata.)

M/s. Torrent Pharmaceuticals Ltd.
[Formerly known as Torrent Pharmaceuticals (Sikkim)]
(Torrent Building, 32 No. Middle Camp, 31A National Highway, Ruktek Ilaka, Chuba Block, Gangtok, Sikkim-737135.)

...Appellant

VERSUS

Commissioner, CGST & CX, Siliguri Commissionerate

.....Respondent
(C.R. Building, Haren Mukherjee Road, Hakimpara, Siliguri, West Bengal.)

WITH

Excise Appeal No.76780 of 2017
And
Excise Cross Objection No.75067 of 2018

(Arising out of Order-in-Appeal No.108-110/SLG-C.Ex/2017 dated 14.06.2017 passed by Commissioner of Central Excise, (Appeal-I), Kolkata.)

M/s. Torrent Pharmaceuticals Ltd.
[Formerly known as Torrent Pharmaceuticals (Sikkim)]
(Torrent Building, 32 No. Middle Camp, 31A National Highway, Ruktek Ilaka, Chuba Block, Gangtok, Sikkim-737135.)

...Appellant

VERSUS

Commissioner, CGST & CX, Siliguri Commissionerate

.....Respondent

(C.R. Building, Haren Mukherjee Road, Hakimpara, Siliguri, West Bengal.)

AND

Excise Appeal No.76781 of 2017
And
Excise Cross Objection No.75065 of 2018

(Arising out of Order-in-Appeal No.108-110/SLG-C.Ex/2017 dated 14.06.2017 passed by Commissioner of Central Excise, (Appeal-I), Kolkata.)

M/s. Torrent Pharmaceuticals Ltd.
[Formerly known as Torrent Pharmaceuticals (Sikkim)]
(Torrent Building, 32 No. Middle Camp, 31A National Highway, Ruktek Ilaka, Chuba Block, Gangtok, Sikkim-737135.)

...Appellant

VERSUS

Commissioner, CGST & CX, Siliguri Commissionerate
.....Respondent
(C.R. Building, Haren Mukherjee Road, Hakimpara, Siliguri, West Bengal.)

APPEARANCE

Shri Shovit Betal & Shri Deepro Sen, Advocates for the Appellant (s)

Shri S.K.Jha, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)

MISCELLANEOUS ORDER NO. 75517-75519/2025
FINAL ORDER NO. 76868-76870/2025

DATE OF HEARING : 08.07.2025
DATE OF DECISION : 08.07.2025

Per : R. MURALIDHAR :

The Appellant has filed these Appeals being agitated by the fact that the Appellants were not granted refund in respect of the Education Cess and SHE Cess paid by them through their CENVAT Account when the eligibility was provisionally allowed at 56% towards the value addition.

2. The Ld.Counsel for the Appellant submits that subsequently the eligibility was finalized at 70% and accordingly they have been granted

the refund claim after deducting the Education Cess and SHE Cess components. They are not contesting the non-consideration of Education Cess and SHE Cess while granting the refund. Therefore, the present appeals which were filed being agitated by the refund granted based on the provisional assessment @ 56% of the value, have no sanctity any more and have become infructuous.

3. Noting the same, holding that the present Appeals have become infructuous, we dismiss the Appeals filed by the Appellant.

4. Cross Objections, filed by the Department, also get disposed of.

(Dictated and pronounced in the open Court.)

Sd/ Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

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