

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

REGIONAL BENCH – COURT NO.1

Excise Appeal No.78034 of 2018
Cross Objection No.77274 of 2018

(Arising out of Order-in-Original No.57-58/Commr./CGST & CX/KOL/North/2017-18 dated 23.03.2018 passed by Commissioner of CGST & Central Excise, Kolkata)

Commissioner of CGST & Central Excise, Kolkata
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Appellant

VERSUS

M/s Scotch International

(24/22/18, B.T.Road, Titagarh, PS.Khardha, Dist.024 Parganas (North), West Bengal)

Respondent

APPEARANCE :

Mr.P.Das, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO.77824/2025

DATE OF HEARING : 01 DECEMBER 2025

DATE OF DECISION : 01 DECEMBER 2025

Per Ashok Jindal :

Heard the Id.A.R. for the Revenue.

2. None appeared on behalf of the Respondent.
3. This is an appeal filed by the Revenue.
4. By way of this appeal, the Revenue is seeking indulgence of this Tribunal for non-imposition of penalties on Shri Dipak Sharma & Shri Aditya Sharma, who are the partners of M/s Mineral Metal Centre by the adjudicating authority in the impugned order. Unfortunately, the person against whom, the Revenue is seeking to impose penalties on Shri Dipak Sharma & Shri Aditya Sharma, are not made the respondents in this appeal. In that circumstances, the appeal is not

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maintainable against M/s Scotchy International and the same is dismissed.

2. Cross Objection also gets disposed off.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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