

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Excise Appeal No. 77164 of 2018**

(Arising out of Order-in-Appeal No.18/Kol-I/2018 dated 08.02.2018 passed by
Commissioner of CGST & CX(Appeal), Kolkata)

M/s. Stone India Limited, : **Appellant**
16, Taratala Road, Kolkata-700 088.

VERSUS

Commissioner of CGST & CX(Appeal), Kolkata : **Respondent**
180 Shanti Pally, Rajdanga Main Road, Kolkata-700 107.

With

Excise Appeal No. 77165 of 2018

(Arising out of Order-in-Appeal No.19/Kol-I/2018 dated 08.02.2018 passed by
Commissioner of CGST & CX(Appeal), Kolkata)

M/s. Stone India Limited, : **Appellant**
16, Taratala Road, Kolkata-700 088.

VERSUS

Commissioner of CGST & CX(Appeal), Kolkata : **Respondent**
180 Shanti Pally, Rajdanga Main Road, Kolkata-700 107.

APPEARANCE:

None for the Appellant

Shri B.K.Singh, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77880-77881/ 2025

DATE OF HEARING :08.12.2025

Order : [Per Shri Ashok Jindal]

Both the appeals are having a common issue therefore, both are disposed off by a common order.

2. The facts of the case are that during the impugned period the appellant cleared certain parts namely, Alternators and Spares, Air Break & Spares and Air Dryer and Breaks to Indian Railways and on

payment of duty. During the impugned period certain parts were not working properly therefore, the appellant replaced free of cost to the buyers.

3. Revenue is of the view that as the appellant have cleared finished goods during the impugned period without payment of duty, therefore, duty is demanded from the appellant by way of issuance of the impugned Show Cause Notices, the matter was adjudicated. Demand of duty was confirmed along with interest. Penalty was also imposed.

4. Against the said orders, the appellant is before us.

5. None appeared on behalf of the appellant nor any request for adjournment has been received.

6. On consideration of merits of the case, we have found that issue is in narrow compass. Appeals are taken up for disposal.

7. Admittedly in this case initially appellant cleared goods on payment of duty alongwith warranty and during the warranty period some parts have been replaced free of cost. When there is no amount has been recovered towards replacing the parts during the period of warranty the question of demand of duty does not arise as when the original goods were cleared by the appellant having warranty thereof on payment of duty. In that circumstances no duty is payable by the appellant.

8. In view of this we set aside the impugned order and allow the appeal with consequential relief, if any.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)