

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

REGIONAL BENCH – COURT NO.1  
**Excise Appeal No 77105 of 2018**

(Arising out of Order-in-Appeal No...137/HAL/CE/2017-18 dated 21.02.2018 passed by Commissioner of Central GST and Central Excise, Haldia Commissionerate)

**M/s AGL Polyfil Private Limited**

Vill. Chandrapur, P.O.- & P.S. Bagnan, Dist.-Howrah-711 303.

**Appellant**

*VERSUS*

**Commissioner of Central Excise, Howrah West Division,  
Haldia Commissionerate**

Now Jangalpur Division, Haldia CGST & C.EX., Commissionerate

**Respondent**

**APPEARANCE :**

Shri Arup Dasgupta, Advocate for the Appellant

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

**CORAM:**

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

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

**FINAL ORDER NO...77906/2025..**

DATE OF HEARING : 11.12.2025

DATE OF DECISION : 11.12.2025

**Per Ashok Jindal :**

When the matter was called the Ld. Counsel for the appellant submits that the with effect from 29<sup>th</sup> May, 2010 there product was made dutiable accordingly they were paying duty. But by the budget in 2013 through Finance Bill, 2014 their product made exempted from retrospective effect. Therefore, they have filed claim of refund for the intervening period for which they have paid duty. Both the authorities below although sanctioned the refund claim but the same has been transferred to Consumer Welfare Fund as appellant was not able to discharge the burden whether burden of duty has been passed to the customer or not.

2. Today the Ld. Counsel for the appellant submits that they are able to prove that they have not pass the duty incidence on the buyers. As these evidence has not been produced by the authorities below in that circumstances it would be in the interest of justice to remand matter back to the Adjudicating Authority to consider the claim of the appellant

that duty incidence has not passed on the buyers and thereafter to pass an appropriate order in accordance with law.

3. Appeal is disposed of by way remand.

(Pronounced in the open court.)

**(Ashok Jindal)**  
**Member (Judicial)**

**(K.Anpazhakan)**  
**Member (Technical)**

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