

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 2
Excise Appeal No. 77013 of 2018**

(Arising out of Order-in-Appeal No.563/HWH/CE/2017-18 dated 15.02.2018 passed by Commissioner of Commissioner of Central Tax, Kolkata)

M/s. Star Battery Ltd.,

Vill.-Chakundi, P.O.—Dankuni, Coal Complex,
Dist. Hooghly, Pin.-712310.

: Appellant

VERSUS

Commissioner of CGST & CX, Howrah

M.S.Building, 15/1, Strand Road, Kolkata-700001.

**:
Respondent**

APPEARANCE:

Shri S.P.Siddhanta, Advocate for the Appellant

Shri S.Dutta, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R.MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO.75692/ 2026

DATE OF HEARING :12.06.2026

DATE OF DECISION: 12.06.2026

Order : [Per Shri R.MURALIDHAR]

Both sides agreed that the same issue in respect of the same appellant is before this Bench under appeal No. E/75295/2024 wherein all the details with regard to the merits of the case is being argued by both sides.

2. After considering these submissions from both the sides I dismiss the appeal No. E/77013/2018 as infructuous.

(Dictated and pronounced in the open court)

**(R.MURALIDHAR)
MEMBER (JUDICIAL)**