

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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.76911 of 2017

(Arising out of Order-in-Appeal No.136-142/SLG-C.EX/2017 dated 20.06.2017 passed by Commissioner of CGST & CX, (Appeal-I), Kolkata.)

M/s. C.G. Foods (I) Pvt.Ltd.

(Sikkim Mining Corporation Complex,
NH-31A, Mamring Complex, Rangpo, East Sikkim, Sikkim.)

...Appellant

VERSUS

Commissioner, CGST & CX, Siliguri Commissionerate

.....Respondent

(C.R. Building, Haren Mukherjee Road, Hakimpura, Siliguri-734007.)

APPEARANCE

Shri Arnab Chakraborty & Shri Hasmukh Kundalia, Advocates for the Appellant (s)

Shri A.Mukherjee, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)**

FINAL ORDER NO. 76165/2026

DATE OF HEARING : 15.09.2026
DATE OF DECISION : 15.09.2026

Per : R. MURALIDHAR :

The Ld.Counsel on behalf of the Appellant submits that the present Appeal is listed for hearing today. He submits that during the last hearing in November 2025, it was pointed out by the Bench that the impugned Order-in-Appeal has dealt with seven appeals, therefore, on a technical ground they were directed to file all the Appeals separately. The Ld.Counsel submits today that since now all the appeals have to be filed on digital mode, they have filed all the appeals now digitally along with separate COD petitions. He submits that in

view of the filing of seven appeals now, the earlier Appeal i.e. the present Appeal, has become infructuous.

2. After going through the submissions and the case records, we find that the present Appeal has become infructuous. Therefore, we dismiss the same.

The Appeal is dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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