IN THE HIGH COURT OF ORISSA AT CUTTACK

OTAPL No.2 of 2014, OTAPL No.3 of 2014
And
OTAPL No.4 of 2014

OTAPL No.2 of 2014

M/s. National Aluminium Company Limited. .... ***Appellant***

Mrs. Pami Rath, Advocate

-versus-

The Commissioner, Central Excise, Customs & Service Tax, Bhubaneswar. .... ***Respondent***

Mr. Radheyshyam Chimanka, Sr. Standing Counsel

OTAPL No.3 of 2014

M/s. National Aluminium Company Limited. .... ***Appellant***

Mrs. Pami Rath, Advocate

-versus-

The Commissioner, Central Excise, Customs & Service Tax, Bhubaneswar. .... ***Respondent***

Mr. Radheyshyam Chimanka, Sr. Standing Counsel

OTAPL No.4 of 2014

M/s. National Aluminium Company Limited. .... ***Appellant***

Mrs. Pami Rath, Advocate

-versus-

The Commissioner, Central Excise, Customs & Service Tax, Bhubaneswar. .... ***Respondent***

Mr. Radheyshyam Chimanka, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
30.11.2022

Order No.

03. 1. Two of these three appeals i.e., OTAPL Nos.2 & 3 of 2014, have been directed against a common order dated 26th July 2013 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Regional Bench, Kolkata (CESTAT), which dismissed the Appeals,

i.e., Excise Appeal Nos.52-53 of 2011 only on the ground that clearance from the Committee on Disputes (COD) was not produced before it. As far as the third appeal i.e., OTAPL No.4 of 2014 is concerned, it is directed against the order of the CESTAT dismissing Excise Appeal 356 of 2011 on merits.

2. By subsequent judgment of the Supreme Court of India in ***Electronic Corporation of India Ltd. v. Union of India 2011 (265) ELT 11 (SC)***, the whole system of COD now stands dismantled.

3. In the changed scenario, the impugned orders of the CESTAT in so far as it concerns OTAPL Nos.2 and 3 of 2014 cannot be sustained and are hereby set aside. As far as the third appeal i.e., OTAPL No.4 of 2014 is concerned, in so far as it does not consider the case laws cited by the Appellant, the Court is of the view that it requires to be reconsidered by the CESTAT. Accordingly, Excise Appeal Nos.52-53 of 2011 and 356 of 2011 are restored to file of the CESTAT and will be listed there on 9th January 2023, on which date, the Appellant through its authorized representative will appear before the CESTAT along with a downloaded copy of this order.

4. All the three appeals are, accordingly, disposed of in the above terms.

5. Issue urgent certified copy of this order as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

M. Panda