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WPA 3329 of 2015
With
WPA 3330 of 2015
With
WPA 3331 of 2015

M/s. Murlidhar Ratanlal Exports Limited
(Unit Gondalpara Jute Mill) & Anr.
Vs
Customs, Excise And Service Tax Appellate Tribunal, East Zonal Bench & Ors.

Mr. J.P. Khaitan, Ld. Sr. Adv.,
Mr. Sourabh Bagaria,
Mr. Indranil Banerjee,
Mr. Subrata Mukherjee
... For the Petitioners.
Ms. Manasi Mukherjee
... For the Respondent No.2.

Heard learned Advocates appearing for the parties.

By these writ petitions, petitioners have challenged the impugned order of the learned Tribunal dated 9th January, 2015, dismissing the appeal of the petitioners by a common order on the ground of non-compliance of the statutory requirement of pre-deposit.

Mr. Khaitan, learned senior Advocate appearing for the petitioners submits that against the aforesaid common order of the Appellate Authority, one of the appellants therein, namely, Ms. AI Champdani Industries Limited had come up before the Division Bench of this court which by a common order dated 25th June, 2018 in the case of RDB Textiles Ltd. vs. Commissioner of Central Excise, Kolkata-IV, reported in 2018(362) E.L.T. 431(Cal.) has already set aside the order of the Adjudicating Authority as well of the order of the Appellate Authority by relying on a judgment of the Hon'ble Supreme Court in the case of RDB Textiles Ltd. vs. Commissioner of C.Ex. & S.T.,Kolkata-IV, reported in 2018(359) E.L.T. 433(S.C.).

Learned Advocate appearing for the respondents/Central Excise Authority does not disagree that the case of the present petitioners and the issue involved in these writ petitions is directly covered by the aforesaid judgment of the Division Bench of this court as well as the judgment of the Hon'ble Supreme Court.

Considering the facts and circumstances of the case and submission of the parties and in view of the aforesaid judgment of the Division Bench of this court as well as the judgment of the Hon'ble Supreme Court, the impugned adjudication order in WPA 3329 of 2015 dated 10th September, 2014, in WPA 3330 of 2015 dated 17th September, 2014 and in WPA 3331 of 2015 dated 10th September, 2014 and the order of the learned Tribunal dated 9th January, 2015 are quashed and all the legal consequences will automatically follow.

With the above observation and direction these writ petitions being WPA 3329 of 2015, WPA 3330 of 2015 and WPA 3331 of 2015 are disposed of.

(Md. Nizamuddin, J.)