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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Central Excise]

ORIGINAL SIDE

CEXA/14/2018
IA NO.GA/1/2018 (Old
No.GA/367/2018)
IA NO.GA/2/2018 (Old
No.GA/368/2018)

COMMISSIONER OF KOLKATA SOUTH CGST
& CX, KOLKATA
VS
ELECTROSTEEL CASTINGS LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 4th April, 2024

Appearance :
Sri Uday Sankar Bhattacharya, Adv.
Smt. Manasi Mukherjee, Adv.
...for the appellant.

Sri Rahul Dhanuka, Adv.
Sri Akash Sarkar, Adv.
...for the respondent.

1. Heard Sri Uday Sankar Bhattacharya, learned counsel for the appellant and Sri Rahul Dhanuka, learned counsel for the respondent.
2. This appeal has been filed beyond limitation by 122 days along with the delay condonation application being GA/367/2018. With the consent of the learned counsel for the parties, the delay is condoned and GA/367/2018 is allowed.

3. We have heard the learned counsel for the parties and perused the order dated 20th March, 2017 in ST Appeal No.73/2009 passed by the Customs, Excise & Service Tax Appellate Tribunal, Eastern Regional Bench, Kolkata. The findings recorded by the tribunal in the impugned order that the respondent is not selling water to anybody and it is executing water supply project of Government of Gujarat for providing water to the human being as well as animals and, thus, there is no element of commercial activity or rendition of service of providing water. The findings so recorded by the tribunal are based on relevant evidences on record. No substantial question of law is involved in this appeal and the appeal is, therefore, dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

