

ORDER

OD – 15

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

CEXA/26/2018
IA NO: GA/1/2018 (Old No:GA/637/2018)
M/S. HIGH TENSION ELECTRICAL INDUSTRIES
VS.
THE COMMISSIONER OF CENTRAL EXCISE,
KOLKATA - II COMMISSIONERATE

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 12th April 2024.

Appearance:

Mr. N. K. Chowdhury, Advocate
Mr. Nilotpal Chowdhury, Advocate
... for the appellant.

Mr. Bhaskar Prosad Banerjee, Advocate
Mr. Abhradip Maity, Advocate
... for the respondent.

1. Heard Sri N. K. Chowdhury, learned counsel for the appellant and Sri Bhaskar Prosad Banerjee, learned senior counsel for the respondent.
2. We have perused the adjudication order, the order of the Commissioner of Central Excise (Appeals), Kolkata II dated 07.12.2011 and the impugned order dated 07.01.2014 passed by the Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata in Appeal No.Ex.Ap.88/12 and we find that concurrent findings of facts have been recorded. The matter is concluded by concurrent findings of facts. No substantial question of law is involved. Therefore, the appeal is

dismissed at the admission stage. All pending applications also stand dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar