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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

CEXA/9/2024
COMMISSIONER OF CENTRAL EXCISE, BOLPUR COMMISSIONERATE
VS
M/s. OM SHAKTI ISPAT INDUSTRIES LIMITED

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Date : 5th March, 2025

Appearance :
Mr. Kaushik Dey, Adv.
Mr. Abhradip Maity, Adv.
...for appellant
Mrs. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
...for respondent

The Court : This is an appeal under Section 35G of the Central Excise Act, 1944 filed by the appellant against the order bearing no. 76470/2023, dated 24th August, 2023, passed by the Learned Customs, Central Excise & Service Tax Appellate Tribunal, East Zonal Bench, Kolkata, in Excise Appeal No. 902 of 2011.

Mr. Kaushik Dey, learned standing Counsel appearing on behalf of the appellant submits that he has received instruction from the appellant for withdrawal of the instant appeal since the tax involvement in the appeal is

much below the threshold limit and as such he prays for withdrawal of the appeal.

Such prayer of the appellant is allowed.

The appeal, accordingly, stands dismissed as withdrawn.

However, the substantial questions of law as suggested by the appellant are left open.

The written instruction dated 25.2.2025 issued by the Assistant Commissioner (Law) be kept with the record.

(T.S. SIVAGNANAM, C.J.)

(CHAITALI CHATTERJEE (DAS), J.)