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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

CEXA/36/2024
IA NO: GA/2/2024
COMMISSIONER OF CENTRAL EXCISE, BOLPUR
VS
M/s. SAIL, ALLOY STEEL PLANT 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. Bhaskar Prosad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
...for appellant
Mr. Shovit Betal, Adv.
...for respondent

The Court : This is an appeal under Section 35G of the Central Excise Act, 1944 filed by the appellant against the Final order bearing no. 76716/2023, dated 1st September, 2023, passed by the Learned Customs, Excise and Service Tax Appellate Tribunal, Kolkata in Excise Appeal No. 33 of 2012 arising out of Order in Original No.72/Commr./Bol/11, dated 09.11.2011.

Mr. Bhaskar Prosad Banerjee, 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The appeal along with the application, accordingly, stands dismissed as withdrawn.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 (HQ Law) be kept with the record.

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

(CHAITALI CHATTERJEE (DAS), J.)