

OD 5

ORDER SHEET
CEXA/16/2026
IA NO: GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

COMMISSIONER OF CENTRAL EXCISE, KOLKATA III
VS
M/S WPIL LIMITED

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 28th April, 2026.

Appearance:
Ms. Manasi Mukherjee, Adv.
Mr. Anurag Roy, Adv.
. . .for the appellant.

Mr. Nilotpall Chowdhury, Adv.
. . .for the respondent.

The Court: We have heard learned advocates on either side.

There is a delay of 284 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA/1/2026 is allowed.

The appeal is admitted on the following substantial questions of law for consideration.

“(i) Whether the Learned Tribunal erred in not appreciating that the Respondent acted as sub-contractor of different agencies in respect of the involved supplies, and for such supplies, neither the requisite

Certificates were issued in favour of the respondent nor did the respondent participate in the International Competitive Bidding, and thus, the conditions of the relevant Notfn. No. 06/2006-C.E. dated 01.03.2006, as amended, were not fulfilled?

(ii) Whether the learned Tribunal erred in not appreciating that the respondent did not furnish any undertaking of the Chief Executive Officer of the project to the effect that the said goods would be used only in the said project and not for any other use and in the event of its non-compliance, the project developer would pay the duty normally leviable at the time of clearance of the goods?”

The appellant shall file requisite number of informal paper books prepared out of Court including therein all relevant materials used before the learned Court below within ten weeks from date and serve copies thereof upon the learned advocate for the respondent.

Settlement of index and all other formalities are dispensed with.

Since the respondent is represented, service of notice of appeal stands dispensed with.

Let the matter be listed in the monthly list of August, 2026.

IA No.GA/2/2026 is disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)