

OD - 1

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

CEXA/26/2025
IA NO: GA/2/2026
COMMISSIONER OF CGST AND CX KOLKATA SOUTH COMMISSIONERATE
VS
M/S ELECTROSTEEL CASTINGS LIMITED

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 21st July, 2026

Appearance :
Mr. Vipul Kundalia, Sr. Adv.
Mr. Tapan Bhanja, Adv.
Mr. Anindya Kanan, Adv.
Mr. Dhirodatto Chaudhuri, Adv.
..for appellant.

Mr. Abhratosh Majumdar, Sr. Adv.
Mr. Rahul Dhanuka, Adv.
Mr. Niraj Baheti, Adv.
..for respondent.

The Court : Heard Mr. Vipul Kundalia, learned senior counsel for the appellant
and Mr. Abhratosh Majumdar, learned senior counsel for the respondent/assessee.

Let this matter again be heard tomorrow, i.e. 22nd July, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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