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ORDER SHEET
CEXA/26/2025
IA NO:GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

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: 4th August, 2026.

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

Mr. Rahul Dhanuka, Adv.
Mr. Niraj Baheti, Adv.
...for the respondent

The Court: Heard learned counsel for the parties. Written notes of arguments filed by the parties are kept with the record. CAV.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)