IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION(CENTRAL EXCISE)
ORIGINAL SIDE

CEXA/26/2025
IA No. GA/2/2026, GA/3/2026

COMMISSIONER OF CGST AND CX, KOLKATA
SOUTH COMMISSIONERATE
VS.
M/S. ELECTROSTEEL CASTINGS LIMITED

The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 29th January, 2026.

Mr. Vipul Kundalia, Sr. Adv.
Mr. Tapan Bhanja, Adv.
Mr. Anindya Kanan, Adv.
Mr. Dhirodatto Chaudhuri, Adv.
...for the Appellant.

Mr. Abhratosh Majumder, Sr. Adv.
Mr. Rahul Dhanuka, Adv.
Mr. Niraj Behati, Adv.
...for the Respondent.

The Court: Learned counsel appearing for the applicant/respondent has filed an application being IA NO: GA/3/2026 stating that in terms of Section 35G(3) of the Central Excise Act, this Hon'ble Court is empowered to formulate additional substantial questions of law, if it is satisfied that such questions arise from the order of the Tribunal and are necessary for the just and complete adjudication of the appeal. The learned counsel further submits that apart from the questions already framed, the following substantial question of law also arises in the present appeal, which goes to the very maintainability of the appeal itself. In view thereof, the learned counsel prays for formulation of the following additional substantial question of law:

> *"Whether an appeal under Section 35G of the Central Excise Act, 1944 is maintainable against order passed by the Hon'ble CESTAT*

> *in miscellaneous application filed by the Respondent under Rule 41 of the CESTAT (Procedure) Rules, 1982 for issuance of direction for payment of interest consequent to the Final Order dated 9th August 2024?"*

Perused the substantial questions of law formulated earlier and the new substantial question of law as suggested by the learned counsel for the applicant/respondent.

As the new substantial question of law suggested by the applicant/respondent raises the question of maintainability of the present appeal, the same is admitted and reproduced hereinbelow:

> *"Whether an appeal under Section 35G of the Central Excise Act, 1944 is maintainable against order passed by the Hon'ble CESTAT in miscellaneous application filed by the Respondent under Rule 41 of the CESTAT (Procedure) Rules, 1982 for issuance of direction for payment of interest consequent to the Final Order dated 9th August 2024?"*

The application (GA/3/2026) stands disposed of.

Learned counsel submits a compilation of documents, which according to him is necessary at the time of answering the substantial question of law formulated above. The said compilation is also taken on record.

Let this matter appear again under the heading "Hearing" in the Monthly List of March, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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