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

ORIGINAL SIDE

CEXA/42/2024
IA NO: GA/1/2024
COMMISSIONER OF CENTRAL EXCISE KOLKATA IV
VS
M/S SUPER FORGINGS AND STEEL LTD

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 7th April, 2026

Appearance :
Mr. K.K. Maiti, Adv.
…for appellant.

Mr. Deepak Kumar Singh, Adv.
Ms. Meenakshi Singh, Adv.
Ms. Saptamita Pramanick, Adv.
Ms. Souparna Sen, Adv.
…for respondent.

The Court : Heard the learned counsels for the respective parties.

The appeal is admitted on the following substantial questions of law :

"1. *Whether the order of the Learned Tribunal is perverse and contrary to the findings of the adjudicating authority which clearly had come to a conclusive finding that upon joint inspection no stock of ingots could be found, while conducting stock verification in induction furnace no stock was found and could not corroborate by way of furnishing documents for such shortage, the stock register did not corroborate with the available physical verification of the stock, clearance of excisable goods were made not covered by central excise invoices resulting in non-payment of central excise duty, manufactured goods of 71.898 MT of Alloy steel ingots were not recorded in daily* *production records or monthly records resulting in non-payment of central excise duty on account of materials and goods sent for job works and as such the order of the Learned Tribunal cannot be sustained?*

2. Whether the Learned Tribunal has committed error of law in setting aside the demand of the department as time barred when proper grounds are made out to invoke the extended period of limitation under the proviso to Section – 11A(1) of the Central Excise Act, 1944?"

The appellant is directed to file requisite number of informal paper books prepared out of court enclosing therein all relevant papers and documents used before the learned trial court within 10 (ten) weeks from date by serving copies thereof to 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 this matter appear in the Monthly List of July 2026.

IA NO: GA/1/2024 stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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