

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No. ST/76847/2017

(Arising out of Order-in-Appeal No.28/SH/CE(A)/GHY/2017 dated 24.08.2017 passed by the Commissioner (Appeals), of CGST, Guwahati)

Shri Nirmal Kumar Chowdhury

Applicant (s)/Appellant (s)

Vs.

Commissioner of Central Excise & Service Tax, Shillong Respondent (s)

Appearance:

None for the Appellant (s)

Shri K.Chowdury, Suptd.(AR) for the Respondent (s)

CORAM:

Hon'ble Shri P.K.Choudhary, Member (Judicial)

Date of Hearing/Decision: 28.05.2018

ORDER NO.FO/76588/2018

Per Shri P.K.Choudhary

When the matter was called none appeared on behalf of the appellant and also none appeared on 15.01.2018 and 04.04.2018. However, the appellant has filed written submission on 14.05.2018. The appeal is taken up for hearing with the consent of the Id. DR.

2. I have gone through the written submission and the grounds of appeal filed by the appellant. On perusal of the impugned order I find that the lower appellate authority has passed a detailed and reasoned order and therefore do not find any reason to interfere with the impugned order. Accordingly the same is hereby sustained.

3. Appeal filed by the appellant is dismissed.

(Operative portion of the order have already been pronounced in the open court)

S/d.
(P.K.Choudhary)
MEMBER (JUDICIAL)

SS