

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

S. Tax Appeal No. 77038 of 2018

Arising out of Order-in-Appeal No.240/S.Tax-1/Kol/2018 dated
16.03.2018 passed by the Commissioner of CGST & CX, Howrah.

M/s. Etrans Solutions Private Ltd.

FD-404, Sector III, Salt Lake
Kolkata-700106

Appellant (s)

VERSUS

Commr. of CGST & CX, Bbsr

180, Shantipally, Rajdanga Main Road, 2nd Floor,
Kolkata-700107

Respondent (s)

APPEARANCE :

Shri Ankit Canodia, CA for the Appellant
Shri S. S. Chattopadhyay, Suptd. (A. R.) for the Respondent

CORAM:

HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)

Date of Hearing : 18.06.2019

PER P. K. CHOUDHARY :

Heard both sides.

2. Order reserved.

(Dictated in the open court.)

Sd/-

(P. K. Choudhary)

Member (Judicial)

Pooja