

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

REGIONAL BENCH – COURT NO.1

**S. Tax Miscellaneous Appl. (EH) No. 75857 of 2019
AND
S. Tax Appeal No. 140 of 2010**

Date of Hearing/Decision : 26.07.2019

Commr. of Central Excise, Siliguri

Appellant (s)/Applicant (s)

VERSUS

M/s. Varni Builders

Respondent (s)

AND

S. Tax Appeal No. 136 of 2010

M/s. Varni Builders

Appellant (s)/Applicant (s)

VERSUS

Commr. of Central Excise, Siliguri

Respondent (s)

APPEARANCE :

Shri A. Roy, Suptd. (AR) for the Appellant
Mr. S. Banerjee, Advocate for the Respondent

ORDER :

Heard both sides.

2. MA(EH) is allowed. Both appeals are allowed by way of remand.

Sd/-

**(P. K. Choudhary)
Member (Judicial)**

Sd/-

**(P. V. Subba Rao)
Member (Technical)**

Pooja