

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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.76430 of 2019

(Arising out of Order-in-Appeal No.276-277/HAL/ST/2018-19 dated 11 February 2019 passed by Commissioner of CGST & Central Excise(Appeals-II), Kolkata.)

Commissioner of CGST & CX, Haldia Commissionerate
...Appellant

VERSUS

M/s. Joy Guru Construction
.....Respondent

APPEARANCE

Shri A.K.Biswas, Authorized Representative for the Appellant (s)
Shri A.K.Das, Advocate for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI BIJAY KUMAR, MEMBER(TECHNICAL)

DATE OF HEARING : 21 October 2019
DATE OF DECISION : 21 October 2019

The appeal is dismissed under National Litigation Policy. For order, see order of date in Service Tax Miscellaneous Application No.76951 of 2019 and Service Tax Appeal No.76429 of 2019.

SD/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

SD/
(BIJAY KUMAR)
MEMBER (TECHNICAL)