

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

REGIONAL BENCH – COURT NO.2

Ex. Appeal No. 78952 of 2018

Arising out of Order-in-Appeal No. 179-180/HWH/CE/2018-19 Dated 16/07/2018
passed by Commissioner of CGST & CX, Appeals-II, Kolkata.

Commissioner of CGST & CX, Howrah

M. S. Building,
15/1 Strand Road, Kolkata-700001

Appellant (s)

VERSUS

Shri Nand Lal Patel

Partner of M/s. Saraswati Trading Co.
2 No. Singur, Ratanpur, Singur,
Distt. Hooghly, Pin 712409

Respondent (s)

APPEARANCE :

Shri A. K. Biswas, A. R. for the Appellant
None for the Respondent

CORAM:

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

Date of Hearing/Decision : 14.11.2019

Appeal is dismissed under National Litigation Policy. For order, see
order of date in Ex. Appeal No. 78951 of 2018.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja