

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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.76095 of 2014

(Arising out of Order-in-Original No.CCE/SHILLONG NO.03/2014 dated 31 March 2014 passed by Commissioner of Central Excise, Shillong.)

Commissioner of Central Excise & Service Tax, Shillong
...Appellant

VERSUS

M/s.Manaksia Limited
.....Respondent

APPEARANCE

Shri K.Choudhary, Authorized Representative for the Appellant (s)
Dr.Samir Chakraborty, Sr.Advocate and Shri Abhijit Biswas, 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 : 18-12-2019

The Appeal is rejected. For order, see order of date in Excise Appeal No.76154 of 2014.

SD/

(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

SD/

(BIJAY KUMAR)
MEMBER (TECHNICAL)