

GAHC010083942019



THE GAUhati HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : C.Ex.App. 10/2019

1:THE COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX AND
CENTRAL EXCISE
MILAN NAGAR, LANE-F, P.O. C.R. BUILDING, DIBRUGARH- 786003.

VERSUS

1:M/S. PAN PARAG INDIA LTD.,
KOTHARI PRODUCT LTD., 24/19, THE MALL, KANPUR, UTTAR PRADESH-
208001.

Advocate for the Petitioner : SC, CENTRAL EXCISE CUSTOMS

Advocate for the Respondent : DR. A SARAF

Linked Case : I.A.(Civil) 2732/2019

1:THE COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX AND
CENTRAL EXCISE
MILAN NAGAR
LANE-F
P.O. C.R. BUILDING
DIBRUGARH- 786003.

VERSUS

1:M/S. PAN PARAG INDIA LTD.

KOTHARI PRODUCT LTD.
24/19

THE MALL
KANPUR
UTTAR PRADESH- 208001.

Advocate for the Petitioner : SC
CENTRAL EXCISE CUSTOMS
Advocate for the Respondent :

BEFORE
HONOURABLE THE CHIEF JUSTICE (ACTING)
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 11-09-2019

[A. K. Goswami, C.J. (Acting)]

Heard Mr. B. Sarmah, learned Standing counsel, Central Excise and Service Tax, appearing for the appellant. Also heard Dr. A. Saraf, learned senior counsel, appearing for the respondent.

At the very outset, Dr. Saraf submits that even assuming that there is a substantial question of law, as formulated by the appellant, then also the appeal will not lie before this court but will lie before the Hon'ble Supreme Court.

Mr. Sarmah submits that he would like to examine this aspect of the matter.

As agreed upon by the learned counsel for the parties, list on **26.09.2019** for admission.

JUDGE

CHIEF JUSTICE (ACTING)

Comparing Assistant