

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 32 of 2018**

- Sri Kailash Agrawal, aged about 53 years, M/s Kailash Traders, Mittal Complex, Ganjpara, Raipur (C.G.)

---- Appellant

Versus

- The Assistant Commissioner, Central Excise & Customs, Bilaspur – 495001, Chhattisgarh.

---- Respondent

For Appellant : Shri Dharmesh Shrivastava, Advocate.

For Respondent : Shri Maneesh Sharma, Advocate.

Hon'ble Shri Ajay Kumar Tripathi, Chief Justice**Hon'ble Shri Justice Parth Prateem Sahu****Order on Board****Per Ajay Kumar Tripathi, Chief Justice****24.10.2018**

1. Heard counsel for the Appellant and counsel for the Revenue.
2. Since no legal infirmities has been pointed out in relation to a question of law emerging from the decision dated 23.05.2017 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi in Appeal No.E/59709/2013-SM, this appeal stand dismissed because the Court is not going to sit as a super Assessing Authority.

Sd/-

(Ajay Kumar Tripathi)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge