

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Central Excise]

ORIGINAL SIDE

CEXA/5/2026

IA NO: GA/1/2026, GA/2/2026

COMMISSIONER OF SERVICE TAX, SERVICE TAX II COMMISSIONERATE
PRESENTLY KNOWN AS COMMISSIONER OF CGST

VS

M/S. NATIONAL INSURANCE CO. LIMITED

BEFORE :

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

And

THE HON'BLE JUSTICE UDAY KUMAR

Date : 20th February, 2026

Appearance :

Mr. Bhaskar Prasad Banerjee, Adv.

Ms. Sretapa Sinha, Adv.

...for appellant.

Mr. Arnab Chakraborty, Adv.

Mr. Aniket Chaudhury, Adv.

...for respondent.

The Court : As there are discrepancies and mistakes in filing the appeal, leave is granted to the learned Advocate on Record of the appellant to withdraw this appeal and file afresh on the self-same cause of action.

Leave is granted to the learned Advocate on Record of the appellant to receive certified copy of the Tribunal from the department and replace it with a photocopy of the same.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)