

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CEA-63-2017

Date of Decision: 7.3.2019

Commissioner of Central Excise and Service Tax, Sonapat

....Appellant.

Versus

Shri Parveen Rana

...Respondent.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.  
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL.**

**PRESENT:** Mr. Tajender K. Joshi, Sr. Standing Counsel for the appellant.

Mr. Amit Jhanji, Advocate for the respondent.

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**AJAY KUMAR MITTAL, J.**

For orders, see **CEA-61-2017 (Commissioner of Central Excise and Service Tax, Sonapat v. Sh. Deepak Rai Walia, Chandigarh).**

**(AJAY KUMAR MITTAL)  
JUDGE**

**March 7, 2019**  
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**(MANJARI NEHRU KAUL)  
JUDGE**

**Whether Speaking/Reasoned**

**Yes/No**

**Whether Reportable**

**Yes/No**