

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

REGIONAL BENCH - COURT NO.2

**Service Tax Miscellaneous Application No.75624 of 2019**  
(On behalf of Appellant)

**AND**

**Service Tax Appeal No.75184 of 2019**

(Arising out of Order-in-Appeal No.125/Pat/ST/Appeal/2018-19 dated 13 September 2018 passed by Commissioner(Appeals) of Customs, Central Excise, Patna.)

**Commissioner of CGST & CX, Patna Commissionerate**  
**...Appellant**

*VERSUS*

**M/s.Alok Kumar**  
**.....Respondent**

**APPEARANCE**

Shri K.Choudhary, Authorized Representative for the Appellant/Revenue  
Shri Tarun Chatterjee, Advocate for the Respondent/Assessee

**CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)**

DATE OF HEARING : 30 September 2019  
DATE OF DECISION : 22 November 2019

The Appeal is dismissed under National Litigation Policy.  
Miscellaneous Application filed by the Appellant-Revenue also gets  
disposed of. For order, see order of date in Service Tax Appeal  
No.79324 of 2018.

SD/  
**(P.K.CHOUDHARY)**  
**MEMBER (JUDICIAL)**