

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Miscellaneous Application No. 75005 of 2024 (EH)

In

Service Tax Appeal No. 75061 of 2023

(Arising out of Order-in-Appeal No.208/ST/BBSR-GST/2022 dated 21.10.2022 passed by Commissioner (Appeals), GST, CX & Customs, Bhubaneswar.)

M/s. Abhiram Care Taking Expert Services

(Plot No.-1627/6166, Bhaktmadhu Nagar, Lake Valley, Lane-06, Jagamara, Bhubaneswar-751030)

Appellant

VERSUS

Commr. of CGST & CX, Bhubaneswar

(C. R. Building, Rajaswa Vihar, Bhubaneswar-7, Odisha)

Respondent

APPEARANCE :

Mr. Ankit Kanodia & Ms Megha Agarwal, both Advocate for the Appellant

Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO.75007/2024

Date of Hearing : 10.01.2024

Date of Decision: 10.01.2024

PER R. MURALIDHAR:

The Learned Counsel submits that the amount involved in the present case is for Rs. 1.10 crores.

2. We are not convinced for the necessity to grant out of turn hearing.

3. Accordingly, the Early Hearing Application is dismissed.

Sd/-

**(R. Muralidhar)
Member (Judicial)**

Sd/-

**(Rajeev Tandon)
Member (Technical)**

Pooja