

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76723 of 2018

(Arising out of Order-in-Appeal No. 28/ST/BBSR-GST/2018 dated 20.02.2018 passed by Commissioner (Appeals), CGST, CX & Customs, Bhubaneswar)

M/s. Computer Associates Pvt. Ltd.,

Appellant

VERSUS

Commr. of CGST & CX, Bhubaneswar

Respondent

APPEARANCE :

Mr. Rajeev Agarwal, Advocate for the Appellant

Mr. P. K. Ghosh, Authorized Representative for the Respondent

CORAM:

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

Date of Hearing : 24 April 2024

Date of Decision: 24 April 2024

PER R. MURALIDHAR:

The Appeal is dismissed. For order, see order of date in Service Tax Appeal No. 76722 of 2018.

Sd/-

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