

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.75553 of 2015

(Arising out of Order-in-Appeal No.31/GHY/CE(A)/GHY/15 dated 26.02.2015 passed by Commissioner (Appeals) of Central Excise & Service Tax, Guwahati)

Commissioner of Central Excise & Service Tax, Guwahati

Customs House, Nilamoni Phukan Path, Christian Basti, Guwahati

Appellant

VERSUS

M/s A.P.Associates

(Sarawgi Sadan, H.B.Road, Guwahati-781001, Assam)

Respondent

APPEARANCE :

Shri S.K.Singh, Authorized Representative for the Appellant
Shri S.K.Goyal, Chartered Accountant for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.75144/2025

DATE OF HEARING : 24.01.2025

DATE OF DECISION : 24.01.2025

Per Ashok Jindal :

The Appellant-Revenue has prayed for withdrawal of their appeal in terms of litigation policy vide Board's instruction being F.No.390/Misc./116/2017-JC dated 22.08.2019.

2. Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed as withdrawn under National Litigation Policy.

(Pronounced in the open court.)

**(Ashok Jindal)
Member (Judicial)**

**(K.Anpazhakan)
Member (Technical)**

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