

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

REGIONAL BENCH – COURT NO. 2  
**Service Tax Appeal No. 75628 of 2017**

(Arising out of Order-in-Appeal No. 230/ST-II/KOL/16-17 dated 19.12.2016 passed by the Commissioner of Central Excise (Appeals-II), Bamboo Vill, 3<sup>rd</sup> Floor, 169, A. J. C. Bose Road, Kolkata-700014)

**Commissioner of Central GST & CX, Kolkata** : **Appellant**  
Kendriya Utpad Shulk Bhawan, (3<sup>rd</sup> Floor)  
180, Shantipally, Rajdanga Main Road, Kolkata-700017

**VERSUS**

**M/s. Patton Developers Pvt. Ltd.,** : **Respondent**  
3C, Camac Street, Kolkata-700016

**APPEARANCE:**

None for the Appellant

Shri S. K. Dikshit, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)**  
**HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 77720/2025**

DATE OF HEARING / DECISION: 14.11.2025

**Order: [PER SHRI R. MURALIDHAR]**

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 Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed as withdrawn under National Litigation Policy.

(Operative part of Order was pronounced in Open court)

**(R. MURALIDHAR)**  
MEMBER (JUDICIAL)

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)