

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

REGIONAL BENCH – COURT NO.1

**Service Tax Appeal No.76250 of 2024**

(Arising out of Order-in-Appeal No.91/CX-Kol/CX/Kol-S/2023-24 dated 12.09.2023 passed by Commissioner (Appeals) of CGST & Central Excise, Kolkata)

**Commissioner of CGST & Central Excise, Kolkata**  
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

**Appellant**

*VERSUS*

**M/s T.P.Roy Chowdhury & Company Pvt. Ltd.**  
(53B, Mirza Ghalib Street, 1<sup>st</sup> Floor, Kolkata-700016)

**Respondent**

**APPEARANCE :**

Shri S.K.Dikshit, Authorized Representative for the Appellant  
Shri A.Koyal & Shri Subham Agarwal, both Chartered Accountants for the Respondent

**CORAM:**

**HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)**  
**HON'BLE MR.K.ANPZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO.77911/2025**

DATE OF HEARING : 16 DECEMBER 2025  
DATE OF DECISION : 16 DECEMBER 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 Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed as withdrawn under National Litigation Policy.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)**