

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76912 of 2017

(Arising out of Order-in-Appeal No. 60/HWH/ST/2017-18 dated 28.08.2017 passed by
Commissioner of CGST & Central Excise, Kolkata)

Commissioner of CGST & CX, Howrah

Appellant

VERSUS

M/s Sarralle Equipments India Pvt. Ltd.

JL-14, N.H.-6, Mumbai Road, Madhabpur, Mahishrekha, Bagnan, Howrah-711 303.

Respondent

APPEARANCE :

Shri S.K.Dikshit, Authorized Representative for the Appellant
Shri Manish Sachdeva, CA for the Respondent

CORAM:

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

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

FINAL ORDER NO...75493/2026.....

DATE OF HEARING : 08.04.2026

DATE OF DECISION : 08.04.2026

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 Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed as withdrawn under National Litigation Policy.

(Pronounced in the open court.)

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

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

RG