

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 1

Service Tax Appeal No. 13101 of 2018-DB

(Arising out of OIA-VAD-EXCUS-001-APP-412-2018-19 dated 10/10/2018 passed by the Commissioner (Appeals), Central Tax-VADODARA)

Cema Electric Lighting Products India P LtdAppellant
34/389, B & C Mullassery
Padivattam, Edapally Post,
COCHIN, GUJARAT

VERSUS

**COMMISSIONER OF CGST &
CENTRAL EXCISE - Vadodara I**Respondent
Central GST Building, Race Course Circle,
Vadodara-390007, Gujarat

WITH

Service Tax Appeal No. 10728 of 2019-DB

(Arising out of OIA-VAD-EXCUS-001-APP-576-2018-19 dated 07/01/2019 passed by the Commissioner (Appeals), Central Tax-VADODARA)

Cema Electric Lighting Products India P LtdAppellant
34/389 B&c Mullassery Padivattam,
Edapally Post, COCHIN, KERALA

VERSUS

**COMMISSIONER OF CGST &
CENTRAL EXCISE - Vadodara I**Respondent
Central GST Building, Race Course Circle,
Vadodara-390007, Gujarat

APPEARANCE:

None appeared for the Appellant

Shri M P Solanki, Assistant Commissioner (AR) appeared for the appellant

CORAM:

HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

Final Order No. 11447-11448/2025

DATE OF HEARING/ DECISION: 18.12.2025

SOMESH ARORA

1. The learned Authorised Representative submits that the declaration under SVLDRS has been accepted and a discharge certificate to that effect has been issued. Accordingly, the matter has become infructuous. None appears for the appellant.

2. The appeals are therefore dismissed as infructuous.

(Dictated and pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**

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