

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT No. III

Service Tax Appeal No. 42186 of 2014

(Arising out of Orders-in-Appeal No. 141/2014 (P-ST) dated 03.07.2014 passed by Commissioner of Central Excise (Appeals), 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai – 600 034)

Mr. K. Kumar, Proprietor

Kumar Labour Contract,
74/2, Main Road, Koodapakkam
Vzahudoor (via),
Puducherry – 605 502.

...Appellant

Versus

Commissioner of GST and Central Excise

Pondicherry Commissionerate,
No. 1, Goubert Avenue,
Puducherry – 605 001.

...Respondent

APPEARANCE:

For the Appellant : Ms. Maheswari Sugumaran, Advocate

For the Respondent : Mr. N. Satyanarayanan, Assistant Commissioner/A.R.

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

DATE OF HEARING / DECISION : 09.11.2023

FINAL ORDER No. 41028 / 2023

Order : Per Ms. SULEKHA BEEVI C.S.

The Ld. counsel Ms. Maheswari Sugumaran submitted that the appellant has opted for SVLDRS and they have been issued the discharge Certificate.

2. The Ld. Authorised Representative Shri N. Satyanarayanan appeared for the Department.

3. Taking note of the submission, the appeal is dismissed accordingly.

(Order dictated in open court)

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

MK

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)