

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76202 of 2019

(Arising out of Order-in-Appeal No.20/S.Tax-I/Kol/2018 Dated 25.01.2018 passed by Commissioner of CGST & CX (Appeal-I), Kolkata.)

M/s. S & A Space Care Pvt. Ltd

(48 B, Dr. Sundari Mohan Avenue, Kolkata-700014)

Appellant

VERSUS

**Commr. of CGST & Central Excise, Kolkata North
Commissionerate**

(GST, Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107)

APPEARANCE :

None for the Appellant

Mr. P. K. Ghosh, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.75387/2023

Date of Hearing : 12 May 2023

Date of Decision : 12 May 2023

ORDER

The Appellant has opted for SVLDR Scheme and the Department has issued SVLDRS-4, Certificate towards discharge of their liability.

2. Accordingly, the appeal is dismissed as infructuous.

(Dictated and pronounced in the open court.)

Sd/-

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

Pooja