

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76465 of 2019

(Arising out of Order-in-Appeal No.286/HAL/ST/2018-19 Dated 12.02.2019 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II.

**M/s Materials Chemicals and Performance Intermediaries
Private Limited (MCPI)**

(Bengal Eco Intelligence Part, Tower-I, Block-EM, Plot No.3, 3rd Floor,
Sector-V, Salt Lake City, Kolkata-700091)

Appellant

VERSUS

Commr. of CGST & Central Excise, Haldia Commissionerate

(M. S. Building, Customs House, 15/1, Strand Road, Kolkata-700001)

APPEARANCE :

Mr. Jay Bohra, CA for the Appellant

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

CORAM:

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

FINAL ORDER NO.75430/2023

Date of Hearing : 16 May 2023

Date of Decision : 16 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