

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 77496 of 2019

(Arising out of Order-in-Appeal No.91/ST/RKL-GST/2018 dated 24.05.2018 passed by Commissioner (Appeals), CGST, CX & Customs, Bhubaneswar.)

M/s Prakesh Chandra Nath

(AT/PO: Talmul, Dist. Angul, Odisha-759140)

Appellant

VERSUS

**Commr. of CGST & Central Excise, Bhubaneswar
Commissionerate**

(C. R. Building, Rajaswa Vihar, Bhubaneswar-751007, Odisha)

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.77477/2023

Date of Hearing : 18 May 2023

Date of Decision : 18 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