

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 76151 of 2019**

(Arising out of Order-in-Order-Appeal No.155/JSR/2019 Dated 28.02.2019 passed by Commissioner (Appeals), CGST, Ranchi.)

**M/s Commercial Engineers & Body Builders Company Ltd.**

(Plot No. 742 Asangi, Phase-VI, Adityapur Industrial Area, Saraikela  
Kharsawan-832109)

**Appellant**

*VERSUS*

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

(143, New Bardwari, Sakchi, Jamshedpur, Jharkhand-831001)

**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.75716/2023**

Date of Hearing : 16 June 2023

Date of Decision : 16 June 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