

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

REGIONAL BENCH – COURT NO.2

**Service Tax Miscellaneous Application No.75050 of 2016 (Stay)
And
Service Tax Appeal No. 75100 of 2016**

(Arising out of Order-In-Appeal No.120/Pat/S.Tax/Appeal/2015 Dated 27/10/2015
passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Patna)

M/s. Kunal Automobiles Pvt. Ltd.

(Plot No. II/3-4, Industrial Estate, Patliputra, Patna-800013)

Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Patna

(Bir Chand Patel Path, Annex Central Revenue Building, Bihar, Patna-800001)

Respondent

APPEARANCE :

Mr. Akash Sharma, Advocate for the Appellant

Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO. MO/75318/2023 & FO/76131/2023

Date of Hearing : 19 July 2023
Date of Decision : 19 July 2023

PER BENCH:

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.
3. The Stay Petition also gets disposed of.

(Dictated and pronounced in the open court.)

Sd/-

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

Sd/-

**(Rajeev Tandon)
Member (Technical)**

Pooja