

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 170 of 2012

(Arising out of Order-in-Original No.63/Commr/ST/KOL/2011-12 dated 25/01/2012 passed by Commissioner of Service Tax, Kolkata.)

M/s CMC Ltd.

(28, Camac Street, Kolkata-700016)

Appellant

VERSUS

Commr. of Service Tax, Kolkata

(Kendriya Utpad Shulk Bhawan, 180 Shantipally, Rajdanga Main Road, Kolkata-700107)

APPEARANCE :

Mr. Abhijit Das, Authorized Representative for the Appellant

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

CORAM:

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

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77281/2023

Date of Hearing : 12 October 2023

Date of Decision : 12 October 2023

PER BENCH

The present Appellant CMC has merged with TCS. TCS has gone for SVLDRS and the Department has issued SVLDRS-4, Certificate towards discharge of their liability.

4. Accordingly, the Appeal is dismissed as infructuous.

(Dictated and pronounced in the open court.)

Sd/-

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

Sd/-

**(K. Anpazhakan)
Member (Technical)**

Pooja