

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 70358 of 2013

(Arising out of Order-in-Original No. COMMR/B-I/ST-37/2012 dated 30.01.2013 passed by Commissioner of Central Excise, Customs & Service Tax, Bhubaneswar-I)

M/s S. N. Jyoti Associates

(Plot No. 959, Mahavir Nagar, Govind Prasad, Road No. 3,
Jharpada, Bhubaneswar-751006, Odisha)

Appellant

VERSUS

Commr. of Central Excise & Service Tax, Bhubaneswar-I

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

APPEARANCE :

Mr. K. K. Acharya, Advocate for the Appellant

Mr. S. Mukhopadhyay, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO. 77725/2023

Date of Hearing : 21 December 2023

Date of Decision : 21 December 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.

(Dictated and pronounced in the open court.)

Sd/-

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

Sd/-

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

Pooja