

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

EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Excise Appeal No.85 of 2000

(Arising out of Order-in-Appeal No.134/CE/GUW/99 dated 05.10.1999 passed by
Commissioner(Appeals) of Central Excise, Guwahati.)

Commissioner of Central Excise, Bhubaneswar-II

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

...Appellant

VERSUS

M/s. SAIL

.....Respondent

(Rourkela Steel Plant, Rourkela, Odisha.)

APPEARANCE

Shri D.Sue, Authorized Representative for the Revenue
Ms. Udit Saraf, Advocate for the Respondent

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)
FINAL ORDER NO. 76342/2024**

DATE OF HEARING : 16.07.2024

DATE OF DECISION : 16.07.2024

Per : BENCH :

The Respondent has produced copies of SVLDRS-1 & SVLDRS-4,
as proof for discharging of their liability. Accordingly, the Appeal, filed
by the Revenue is dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/

**(R. MURALIDHAR)
MEMBER (JUDICIAL)**

Sd/

**(RAJEEV TANDON)
MEMBER (TECHNICAL)**