

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 76953 of 2017

(Arising out of Order-in-Appeal No. 05-07/Pat/C.Ex/Appeal/2017-18 dated 22/08/2017
passed by Commissioner (Appeals) of Central GST & CX, Patna.)

M/s. Ganesh Rolling Mill

(AT & P.O. Pareo-802160, P.S. Bihta, Dist. Patna (Bihar))

VERSUS

Commr. of CGST & CX, Patna-I

(C. R. Building (Annexe), Bir Chand Patel path, Patna-800001)

Respondent

With

Excise Appeal No. 76954 of 2017

(Arising out of Order-in-Appeal No. 05-07/Pat/C.Ex/Appeal/2017-18 dated 22/08/2017
passed by Commissioner (Appeals) of Central GST & CX, Patna.)

M/s. Ganesh Rolling Mill

(AT & P.O. Pareo-802160, P.S. Bihta, Dist. Patna (Bihar))

VERSUS

Commr. of CGST & CX, Patna-I

(C. R. Building (Annexe), Bir Chand Patel path, Patna-800001)

Respondent

And

Excise Appeal No. 76955 of 2017

(Arising out of Order-in-Appeal No. 05-07/Pat/C.Ex/Appeal/2017-18 dated 22/08/2017
passed by Commissioner (Appeals) of Central GST & CX, Patna.)

M/s. Ganesh Rolling Mill

(AT & P.O. Pareo-802160, P.S. Bihta, Dist. Patna (Bihar))

VERSUS

Commr. of CGST & CX, Patna-I

(C. R. Building (Annexe), Bir Chand Patel path, Patna-800001)

Respondent

APPEARANCE :

None for the Appellant

Mr. B. K. Singh, Authorized Representative for the Respondent

E/76953-76955/2017**CORAM:****HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)****HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)****FINAL ORDER NO.76367-76369/2025**Date of Hearing : 20TH May 2025Date of Decision : 20th May 2025**PER R. MURALIDHAR**

The Appellant has opted for SVLDR Scheme and the Department has issued SVLDRS-4, Certificate towards discharge of their liability.

2. Accordingly, the Appeals are dismissed as infructuous.

(Dictated and pronounced in the open court.)

Sd/-

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

Sd/-

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

Pooja