

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Excise Appeal No.76035, 76036 & 76110 of 2018

(Arising out of Order-in-Appeal No.90-92/Commr/2017 dated 28.11.2017 passed by Commissioner of CGST & Central Excise, Jamshedpur)

M/s Utkal Auto Mobiles Pvt.Ltd.

Shri Dhanu Kumar

(Adityapur Kandra Road, Adityapur, Jamshedpur, Jharkhand-832109)

M/s TATA Motors Ltd.

(Jamshedpur, Jharkhand-831 010)

Appellant

VERSUS

Commr. of CGST & Central Excise, Jamshedpur

(Outer Circle Road, Bistupur, Jamshedpur, Jharkhand-831001)

Respondent

APPEARANCE

Ms.Ekta Jhunjhunwala. Advocate, for the appellant

Mr. S.K.Jha, Authorized Representative, for the respondent

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

FINAL ORDER NO. -76892-76894/2025

Date of Hearing : 10.07.2025

Date of Decision : 10.07.2025

Per : R. MURALIDHAR :

The appellant has produced copies of SVLDRS-1 & SVLDRS-4, as proof for discharging of their liability. Accordingly, the appeal is dismissed as infructuous.

(Pronounced and dictated in the open court)

Sd/-

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

Sd/-

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

SB