

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.1**

Excise Appeal No.76328 of 2018

(Arising out of Order-in-Original No.35/COMMR/CGST & CE/HWH/Adjn/2017-18 dated 30.01.2018 passed by Commissioner of Central Tax, GST, Howrah Commissionerate, Kolkata.)

M/s. Tata Motors Ltd.

(Plot No.1842, 2nd Floor, Rene Towers, Rajdanga Main Road, Kolkata-700107.)

...Appellant

VERSUS

Commr., CGST & CX, Howrah Commissionerate

.....Respondent

(15/1, Strand Road, Custom House, M.S. Building, Kolkata-700001.)

APPEARANCE

Shri Shovit Betal, Advocate for the Appellant (s)

Shri S.K.Dikshit, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

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

FINAL ORDER NO. 77229/2025

DATE OF HEARING : 11.08.2025

DATE OF DECISION : 11.08.2025

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.

(Dictated and pronounced in the open Court.)

Sd/

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

Sd/

**(K. ANPAZHAKAN)
MEMBER (TECHNICAL)**