

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75087 of 2016

(Arising out of Order-in-Appeal No.752/Pat/S.Tax/Appeal/2014 dated 01/07/2014 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Patna)

M/s. Winsome Builders & Developers,

(C/o Shri Sanjeev Kumar,
F. No. 101, Suksha Presidency, Ram Jaipal Road,
Near Ambedkar Dental College, near Kala Kriti Dance Class,
Bailey Road, Danapur, Patna, Bihar-801503)

Appellant

VERSUS

Commr. Central Excise & Service Tax, Patna

(Central Revenue Building, Birchand Patel Road, Patna-800001)

Respondent

APPEARANCE :

Shri Suraj Kumar Sharma, Authorized Representative for the Appellant
Shri S. Chitkara & Shri P. Das, both Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO. 77244/2025

Date of Hearing : 13th August 2025

Date of Decision : 13th August 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 Appeal is dismissed as infructuous.

(Dictated and pronounced in the open court.)

Sd/-

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

Sd/-

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

Pooja