

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75609 of 2016

(Arising out of Order-in-Appeal No. 13/ST/B-II/2016 dated 24.02.2016 passed by Commissioner (Appeals), Central Excise, Customs & Service Tax, Bhubaneswar)

M/s. Essel Mining & Industries Ltd.
(AT/PO-Barbil, Keonjhar-758035, Odisha)

Appellant

VERSUS

Commissioner of CGST & Central Excise, BBSR
(C. R. Building, Rajaswa Vihar, Bhubaneswar-751007)

Respondent

APPEARANCE :

Mr. Deepto Sen, Advocate for the Appellant
Mr. S. K. Jha, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 77565/2025

Date of Hearing : 16th October 2025
Date of Decision : 16th October 2025

PER K. ANPAZHAKAN

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