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

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 75905 of 2015

(Arising out of Order-in-Appeal No. 47/Pat/CEx/Appeal/2015 dated 06.07.2015 passed by the Commissioner (Appeals), Customs, Central Excise and Service Tax, 2nd Floor, Central Revenue Building, Birchand Patel Path, Patna – 800 001)

M/s. Mehrotra Engineering Works Private Limited : Appellant
Bela Industrial Estate, Muzaffarpur – 842 005
Bihar

VERSUS

Commissioner of Central Excise and Service Tax : Respondent
Muzaffarpur Division,
Falling under: Patna Commissionerate
Central Revenue Building, Birchand Patel Path, Patna – 800 001
Bihar

APPEARANCE:

Shri N.K. Chowdhury, Advocate, for the Appellant

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

CORAM:

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

FINAL ORDER NO. 77575 / 2025

DATE OF HEARING / DECISION: 17.10.2025

ORDER: [PER SHRI R. MURALIDHAR]

The facts of the case are that an order was passed by the Range Superintendent directing the appellant to pay an amount of Rs.1,64,34,864/- in terms of Rule 8(3A) of the Central Excise Rules, 2002. The appellant preferred an appeal before the Commissioner (Appeals), Customs, Central Excise and Service Tax, Patna Commissionerate, who dismissed the same.

1.1. Being aggrieved, the appellant is before the Tribunal.

2. The Ld. Counsel appearing on behalf of the appellant takes us to page 17 of the Appeal Book wherein it is shown that the appellant has paid Rs.1,12,35,950/- by way of CENVAT Credit. After this, he takes us to page 39 of the Appeal Book wherein the details of Rs.8,38,375/- being paid by the appellant is recorded. Similarly, our reference has been drawn to page 53, wherein a payment of Rs.40,49,941/- is recorded. This leaves out a balance of Rs.3,10,598/-. The Ld. Counsel submits that for this balance amount of Rs.3,10,598/-, they have filed an application under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], for which Form No. SVLDRS-3 has been issued on 21.01.2020 showing the amount payable as Rs.1,61,24,266/- and granting a tax relief of Rs.3,10,598/-. Therefore, he submits that the entire liability stands paid and prays that the appeal be allowed.

3. The Ld. Authorized Representative of the Revenue reiterates the findings of the Commissioner (Appeals).

4. Heard both the sides, perused the appeal papers and other documentary evidence available on record.

5. On going through pages 17, 39 and 53 of the Appeal Book, we find that out of the confirmed demand of Rs.1.64 crores, the appellant has already paid Rs.1.61 crores and the balance amount has been given as a tax relief to them under the SVLDRS. Therefore, we hold that the appellant has fully discharged their excise duty liability.

6. The appeal stands allowed.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd