

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75832 of 2018

(Arising out of Order-in-Original No. 81-83/Commr/2017 dated 22.11.2017 (Date of issue-13.12.2017) passed by Commissioner of CGST & CX, Jamshedpur)

M/s. Bhalotia Engineering Works Ltd.,

(Adityapur Industrial Area, Gamharia, Dist, Saraikela Kharswan, Jamshedpur
Jharkhan-832108)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Jamshedpur

(Outer Circle Road, Bistupur, Jamshedpur-831001)

Respondent

APPEARANCE :

Mr. Rahul Tangri, Advocate & Mr. Vasudev A, 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. 77689/2025

Date of Hearing : 12th November 2025

Date of Decision : 12th November 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/-
(R. Muralidhar)
Member (Judicial)**

**Sd/-
(K. Anpazhakan)
Member (Technical)**

Pooja