

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 76275 of 2018**

(Arising out of Order-in-Original No. 96-98/Commr/2017 dated 21.12.2017 (Date of issue 16.01.2018) passed by Commissioner of CGST & Central Excise, Jamshedpur)

**M/s. Tata Motors Ltd.**  
(Pimpri, Pune-411018)

**Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Jamshedpur**  
(Outer Circle Road, Bistupur, Jamshedpur-831001)

**Respondent**

**With**

**Excise Appeal No. 76276 of 2018**

(Arising out of Order-in-Original No. 96-98/Commr/2017 dated 21.12.2017 (Date of issue 16.01.2018) passed by Commissioner of CGST & Central Excise, Jamshedpur)

**M/s. Tramco Coaches Pvt. Ltd.**  
(4<sup>th</sup> Phase, Adityapur Industrial Area, Gamharia, Dist.-Saraikela Kharsawan  
Jamshedpur-832108)

**Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Jamshedpur**  
(Outer Circle Road, Bistupur, Jamshedpur-831001)

**Respondent**

**APPEARANCE :**

Ms. Taniya Roy, Advocate for the Appellant  
Mr. S. K. Jha, both Authorized Representative for the Respondent

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

**FINAL ORDER NO. 77820-77821/2025**

Date of Hearing : 27<sup>th</sup> November 2025  
Date of Decision : 27<sup>th</sup> November 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 Appeals are dismissed as infructuous.

(Dictated and pronounced in the open court.)

Sd/-

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

Sd/-

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

Pooja