

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Excise Appeal No. 75446 of 2017**

(Arising out of Order-in-Original No.169/Denovo/Commr/2016 dated 30.11.2016
passed by Commissioner of CGST & C.EX, Jamshedpur)

Commissioner of CGST & C.Ex, Jamshedpur : **Appellant**
Outer Circle Road, Bistupur, Jamshedpur-831001, Jharkhand
VERSUS

Hariom Smelters Pvt. Ltd. : **Respondent**
Mohulishole, Dhalbhumgarh, East Singhbhum.

APPEARANCE:

Shri B.K.Singh, Authorized Representative for the Appellant

Shri N.K.Chowdhury, Advocate for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77956/ 2025

DATE OF HEARING :17.12.2025

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Order : [Per Shri Ashok Jindal]

When the matter was called it was intimated by the Counsel of Respondent that Respondent has opted for SVLDRS, 2019 and obtain SVLDRS IV. In view of this the appeal filed by the Revenue has become infructuous. Accordingly the same is dismissed as infructuous.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)