Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3
Excise Appeal No.12754 of 2018
Excise Miscellaneous (ROA) Application No.10662 of 2019
(Arising out of OIA-BHV-EXCUS-000-APP-262-263-2018-19 dated 10/09/2018 passed Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Vallabh Iron & Steel Industries ....**Appellant**
301, Shoppers Point, Parimal Chowk, Waghawadi Road,
Bhavnagar, Gujarat

VERSUS

C.C.E. & S.T.-Bhavnagar ....**Respondent**
Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar, Gujarat-364001

With
Excise Appeal No.12755 of 2018
Excise Miscellaneous (ROA) Application No.10661 of 2019

(Arising out of OIA-BHV-EXCUS-000-APP-262-263-2018-19 dated 10/09/2018 passed Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Viralbhai V Ved ....**Appellant**
Partner, M/S Vallabh Iron & Steel, 301, Shoppers Point, Parimal Chowk, Waghawadi Road,
BHAVNAGAR, GUJARAT

VERSUS

C.C.E. & S.T.-Bhavnagar ....**Respondent**
Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar, Gujarat-364001

APPEARANCE:
None appeared for the Appellants
Shri Sanjiv Kinker, Superintendent (AR) for the Respondent

CORAM: **HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR**
HON'BLE MEMBER (TECHNICAL), MR. RAJU
Final Order No. A/ 10745-10746 /2021

DATE OF HEARING: 23.02.2021
DATE OF DECISION:23.02.2021

RAMESH NAIR

These are ROA applications filed by the applicant, no one appeared on behalf of the applicant. However on perusal of records, We find that the applicant has invited our attention to an affidavit filed along with the appeal according to the said affidavit adjudication order No 47/EXCISE/DEMAND/2017-18 dated 31.01.18, passed by the Assistant

Commissioner, Central Goods & Service Tax, Division Bhavnagar-1 was received by the dealing clerk who had left the company during the month of February, 2018 without handing over the said order to the management of the appellant. Subsequently when they came to know about the order, the appeal was filed before Commissioner (Appeals). These facts were not brought to the notice of this bench when by Final order the appeal was dismissed as no one appeared on the date of hearing.

2. Considering this position, we restore the appeal to its original Number. We also find that the concerned Commissionerate of Central Goods and Service Tax submitted a list of cases including the present case which have been settled under Sabka Vishwas (Legacy Dispute Resolution Scheme), 2019 and discharge certificate has been issued.

3. We are of the view that since the case has been settled under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.

4. Accordingly, the appeal is disposed of as withdrawn.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

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