

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH

SERVICE TAX APPEAL NO. 51660 of 2018

(Arising out of Order-in-Appeal No. 432-ST-BPL-APPL-2017 dated 27/02/2018
passed by COMMISSIONER OF CGST & CENTRAL EXCISE-BHOPAL (Appeal))

SECURITY PAPER MILL

..... Appellant

VERSUS

**Commissioner of CGST Central Excise
and Customs, BHOPAL**

..... Respondent

APPEARANCE:

Shri Vivek Gupta, Advocate of the Appellant

Shri K. Poddar, Authorised Representative for the Respondent

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V.SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING/DECISION: April 12, 2021

FINAL ORDER NO.____51343/2021____

JUSTICE DILIP GUPTA

In this appeal the appellant has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and a certificate has also been issued regarding discharge of the liability. The dispute, therefore, does not survive.

2. The appeal is, accordingly dismissed.

(Dictated & pronounced in the open Court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P.V.SUBBA RAO)
MEMBER (TECHNICAL)**

Rekha