# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

## NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

**Excise Appeal No. 50477 of 2019 [SM]**

[Arising out of Order-in-Appeal No.480 (SM) CE/JPR/2018 dated 09.11.2018 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax & CGST, Jaipur]

**M/s. Neel Kanth Steels** **...Appellant**
E-41, RIICO Industrial Area,
Khushkhera, Bhiwadi,
District Alwar (Raj.)-301019

*VERSUS*

**Commissioner (Appeals)** **...Respondent**
Central Excise, Jaipur-I

**APPEARANCE:**

Mr. None appeared for the Appellant
Mr. Mahesh Bhardwaj, Authorized Representative for the Respondent

**Coram: HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)**

DATE OF HEARING/DECISION:09/09/2021

**FINAL ORDER No. 51811.2021**

**RACHNA GUPTA**

None is present for the appellant. However, learned DR has mentioned that the appellant had applied under Sabka Viswas (Legacy Dispute Resolution) Scheme Rules, 2019 and discharge Certificate has been issued in his favour. Learned DR has mentioned to have received the copy of the said Certificate i.e. SVLDR Form No.4 alongwith the copy of Form No.1. Learned DR placed on record the copy of the Certificates as received. Perusal of file also shows that vide e-mail of 7th August, 2021, learned Counsel for appellant had informed about appellant to have applied under Sabka Viswas (Legacy Dispute Resolution) Scheme. However, by that time the Certificate was not yet issued.

2. In view of the acknowledgement on part of the D.R. and also keeping in view the intention of Section 127 (6) of the Finance Act, 2019 read with Rule 9 of the impugned Scheme, pursuant whereto the pending appeals in such cases have to be considered as 'deemed withdrawn' in case the request of the applicant stands accepted under the said Scheme. Accordingly, the impugned appeal is ordered to be dismissed as withdrawn.

[Dictated and pronounced in the open Court]

**(RACHNA GUPTA)**
**MEMBER (JUDICIAL)**

Anita