

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO.3

Service Tax Appeal No. 50178 Of 2021

[Arising out of Order-in-Appeal No. 193(SM)/ST/JPR/2020 dated 08.05.2020 passed by the Commissioner (Appeals) of Central Excise and Central goods and Service Tax, Jaipur]

Raj Autowheels Private Limited : **Appellant**
12-15, Soni Nagar, Anand Nagar, Ana
Sagar Circular road, Ajmer (Raj.)-305001

Vs

Commissioner, Central Excise : **Respondent**
& CGST, Jaipur-I
NCR Building, Statute Circle, C-Scheme
Jaipur, Rajasthan-302005

APPEARANCE:

Shri Aurn Goyal, Advocate for the Appellant
Shri Rajeev Kapoor, Authorised Representative for the Respondent

CORAM :

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

FINAL ORDER No. 51841/2025

Date of Hearing:20.11.2025
Date of Decision:20.11.2025

BINU TAMTA

The appellant has challenged the order-in-appeal No. 193(SM)/ST/JPR/2020 dated 08.05.2020, *inter alia*, observing as under:-

“In the instant matter I find that the appellant has applied in the amnesty scheme of the Government of India i.e. Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 (SVLDRS) under Circular No. 1071/4/2019-CX.8 dtd. 27.08.2019 and SVLDRS-3 has been issued to the appellant by the Designated Committee under section 127 of the Finance (No.2) Act, 2019 read with Rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 by the Designated Committee as such the appeal stands deemed withdrawn.”

2. Learned counsel has made a statement that SVLDRS, Form-IV could not be issued as the party could not make the payments in terms thereof.
3. Learned Authorized Representative for the Department confirms the same.
4. In the circumstances, we are of the opinion that the learned Commissioner should not have rejected the appeal merely on the ground that the appellant had approached under SVLDRS Scheme unless Form-IV was issued and in the event as in the present case in the absence of Form-IV, the appeal should have been decided on merits. The conclusion arrived at by the learned Commissioner (Appeals) that the appeal stands deemed withdrawn is completely erroneous. We, therefore, set-aside the impugned order and restore the appeal before the Commissioner (Appeals) to be considered on merits giving sufficient opportunity to both the parties.
5. Appeal is allowed by way of remand.

(Dictated & pronounced in the open Court)

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.