CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Excise Misc. Application No. 51176 of 2019
in Excise Appeal No. 52377 of 2019 [SM]

[Arising out of Order-in-Appeal No. 190-191 (SM)CE/JPR/2019 dated 10.06.2019 passed by the Commissioner CE&CGST, Jaipur]

M/s Prime Metals
H-624C,
Matsaya Industrial Area Extension,
Alwar – 301 030 (Raj.) **...Appellant**

Vs.

The Commissioner
Central Excise & Central Goods
Service Tax,
A-Block, Surya Nagar,
Alwar – 301 001 (Raj.) **...Respondent**

APPEARANCE:

None for the Appellant
Ms. Tamanna Alam, Authorised Representative (DR) for the Respondent

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

DATE OF HEARING : 23.12.2019
DATE OF DECISION : 23.12.2019

FINAL ORDER No. 51673/2019

RACHNA GUPTA

Miscellaneous application has been filed by the appellant praying to withdraw the impugned appeal. Though none has present for the appellant, but perusal of the application shows that the appellant has mentioned in the said application that he has already applied under **"SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019"** and in furtherance of the said availment a request to withdraw the impugned appeal has been filed. The application is also annexed with the affidavit of Mr. Amit Rastogi, the Partner and authorized signatory of the appellant.

2. Keeping in view the said submissions and the department clarification vide Circular No. 1073/06/2019.CX dated 30.06.2019 which reads as follows:

> *Representations have also been received that the cases where appeals were filed after 30.06.2019 should be allowed relief under the Scheme. It is clarified that such cases are not covered per se. However, if a taxpayer withdraws the appeal and furnishes the undertaking to the department in terms of Para 2(viii) of Circular No. 1072/05/2019-CX dated 25.09.2019, they can file a declaration under the scheme.*

The request for withdrawal of the impugned appeal is hereby accepted.

The circumstances as mentioned above otherwise amounts for present appeal to be a case of deemed withdrawal in terms of Section 127 of Finance Act, 1994. As a result appeal stands **dismissed as withdrawal**.

[Dictated and Pronounced in the Open Court]

(RACHNA GUPTA)
MEMBER (JUDICIAL)

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