

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Excise Appeal No.77099 of 2019
Excise Miscellaneous Application No.77442 of 2019 (COD)
(On behalf of Respondent)

And

Excise Cross Objection No.77441 of 2019

(Arising out of Order-in-Appeal No.302/SLG-CE/2018-19 dated 05.11.2018 passed by Commissioner(Appeals) of CGST of Central Excise, Siliguri Appeals Commissionerate, Siliguri, West Bengal.)

M/s. Rahimabad Tea Estate
(Owned by M/s.Rahima Land & Tea Company Limited)
(P.O. Phaskawa, Dist. Alipurduar, Pin-736201)

...Appellant

VERSUS

Commissioner of CGST & CX, Siliguri Commissionerate

.....Respondent

(C.R. Building, Hakimpura, Haren Mukherjee Road,
Dist.-Siliguri, Pin:734001.)

APPEARANCE

Ms.Vedika Agarwal, Chartered Accountant for the Appellant (s)
Shri A.Roy, Authorized Representative for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)

MISCELLANEOUS ORDER NO. 75215-75216/2020
FINAL ORDER NO. 75347/2020

DATE OF HEARING : 12 March 2020
DATE OF DECISION : 12 March 2020

P.K.CHOUDHARY :

The Miscellaneous Application has been filed by the respondent Revenue for condonation of delay in filing the Cross Objection before the Tribunal.

2. In view of the reasons as explained by the learned Authorized Representative for the respondent Revenue and as mentioned in the

application, the delay in filing the Cross Objection before the Tribunal is condoned and the Miscellaneous Application (COD) is allowed.

3. The appellant has filed a copy of Form No.SVLDRS-4, which is discharge Certificate for full and final settlement of Tax dues under Section 127 of the Finance (No.2) Act, 1994 read with Rule 9 of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and prays for withdrawal of their appeal. Accordingly, the appeal of the appellant is dismissed as withdrawn. Cross Objection filed by the respondent Revenue also gets disposed of.

(Dictated and pronounced in the open Court.)

SD/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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