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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.75194 of 2020
(On behalf of Appellant)
AND
Service Tax Appeal No.77110 of 2019

(Arising out of Order-in-Appeal No.63/BOL-ST/2019-20 dated 17.06.2019 passed by Commissioner(Appeals) of Siliguri Appeal Commissionerate, Siliguri.)

M/s. Coal Mines Associated Traders Private Limited
(Beside Allahabad Bank, M.G.Road, Ukhra Burdwan,
West Bengal-713363.)

...Appellant

VERSUS

Commissioner of CGST & CX, Bolpur Commissoinerate
.....Respondent
(Nanoor Chandidas Road, Sian, Bolpur,
Dist.-Birbhum, West Bengal, Pin-731204.)

APPEARANCE

Shri Rajesh Sharma, Advocate for the Appellant (s)
Shri A.K.Biswas, Superintendent (Authorized Representative) for the Respondent (s)

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

MISCELLANEOUS ORDER NO. 75234/2020
FINAL ORDER NO. 75443/2020

DATE OF HEARING : 6 October 2020
DATE OF DECISION : 6 October 2020

P.K.CHOUDHARY :

The learned Advocate appearing on behalf of the applicant appellant submits that they have opted to avail the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 under Section 127 of the Finance (No.2) Act, 1994 read with Rule 9 of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. They have filed a copy of Form SVLDRS-1 and acknowledgement along with the application.

2. Learned Authorized Representative appearing on behalf of the respondent Revenue submits that since the copy of Form SVLDRS-4 has not been received by them from the respective Commissionerate and neither the appellant has filed a copy, hence it is not clear whether the application of the appellant under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been settled or not.

3. Heard both sides and perused the Miscellaneous Application.

4. We find that the appellant applicant has opted to avail the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and accordingly they have filed this Miscellaneous Application for withdrawal of their appeal. In view of the detailed submission made by the learned Advocate, the prayer for withdrawal of the appeal is allowed. However, it is made clear that in case the settlement under the Scheme fails, the appellant assessee can file an application before the Tribunal for restoration of their appeal.

Miscellaneous Application and appeal are disposed of accordingly.

(Dictated and pronounced in the open Court.)

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

SD/
(P.ANJANI KUMAR)
MEMBER (TECHNICAL)

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