

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
KOLKATA**

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 75874 of 2016**

(Arising out of Order-in-Original No 55/Commr/BOL/16 dated 29.02.2016 passed by Commissioner of CGST & Cx, Bolpur.

**M/s Steel Authority of India Limited**

IISCO Steel Plant, Finance & Accounts Burnpur,  
Dist. Burdwan, West Bengal.

**..Appellant**

*VERSUS*

**Commissioner of CGST & Cx, Bolpur**

Nanoor Chadidas Road, Sian, Bolpur, Dist.-Birbhum-731204. West Bengal.

**...Respondent**

**..  
APPERANCE :**

Shri Akash Agarwal, C. A. for the Appellant

Shri Joydeep Chattopadhyay, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)**

**HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

**FINAL ORDER No...75486/2021**

DATE OF HEARING : 30.07.2021

DATE OF DECISION : 30.07.2021

**PER BENCH:**

The Revenue has submitted a copy of Form No.SVLDRS-4, which is discharge Certificate for full and final settlement of Tax Dues of M/s Steel Authority of India Limited, (the appellant herein) under Section 127 of the Finance (No.2) Act, 1994 read with Rule 9 of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Accordingly, the appeal of the appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. (Dictated and pronounced in the open court)

Sd/-

**(P. K. Choudhary)  
Member (Judicial)**

Sd/-

**(Raju)  
Member (Technical)**

Tushar