

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

REGIONAL BENCH – COURT NO.3

**Service Tax Stay Petition No. 75012 of 2020
And
Service Tax Appeal No. 75008 of 2020**

(Arising out of Order-in-Original No. COMMR.AUDIT/BBSR/ST/01/2019-20 dated 04.09.2019 passed by the Commissioner (Audit), GST & CX, Audit, Bhubaneswar.)

Commissioner of CGST & Central Excise, Bhubaneswar

(C. R. Building, Rajaswa Vihar, Bhubaneswar,
Odisha-751007)

Appellant

VERSUS

M/s Samal Builders (P) Ltd.

(At/P.O- Kharagprasad, Dist. Dhenkanal
Odisha)

Respondent

APPEARANCE:

Shri S. S. Chattopadhyay, Authorized Representative for the Appellant
None for the Respondent

CORAM:

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

HON'BLE SHRI RAJU, MEMBER (TECHNICAL)

DATE OF E-HEARING : 30.07.2021

FINAL ORDER NO. 75546/2021

ORDER

1. The appeal has been filed by the Revenue against the Order-in-Original No. COMMR.AUDIT/BBSR/ST/01/2019-20 dated 04.09.2019 passed by the Commissioner (Audit), GST & CX, Audit, Bhubaneswar.
2. Shri S. S. Chattopadhyay, Learned Authorised Representative for the Revenue, reiterated the grounds of appeal.
3. On perusal of record, we find that the Revenue 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. Since the Respondent has filed a SVLDRS-4

Service Tax Appeal No. 75008 of 2020

Application in respect of the Department's Appeal before this Tribunal and subsequent to issuance of the SVLDRS-4 on the instant issue, the appeal of the Revenue is disposed of. Stay Petition also gets disposed of.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Sd/-

(Raju)
Member (Technical)

Pooja