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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.75340 of 2014

(Arising out of Order-in-Appeal No.34/SH/CE(A)/GHY/13 dated 13.11.2013 passed by Commissioner (Appeals) of Customs & Central Exicse, Guwahati)

Commissioner of Central Excise & Service Tax, Shillong
Morellow Compound, M.G.Road, Shillong-79300

Appellant

VERSUS

Shri Ashutosh Bandopadhyay
Hariganga Basak Road, Joyanagar, Agartala, Tripura-799001

Respondent

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

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

FINAL ORDER NO.75779/2021

DATE OF E-HEARING : 30.11.2021
DATE OF DECISION : 30.11.2021

PER P.K.CHOUDHARY :

This appeal has been filed by the Revenue against the Order-in-Appeal No.34/SH/CE(A)/GHY/13 dated 13.11.2013 passed by Commissioner (Appeals) of Customs & Central Exicse, Guwahati.

2. Shri S.S.Chattopadhyay, Ld.D.R. for the Revenue, reiterated the grounds of appeal.

3. On perusal of record, I 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 matter is already settled under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, the appeal filed by Revenue is disposed off accordingly.

(Dictated and pronounced in the open court.)

Sd/

(P. K. Choudhary)
Member (Judicial)

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