

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

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 77003 of 2019**

(Arising out of Order-in-Appeal No. 25/Pat/ST/2019-20 dated 27.05.2019 passed by Commissioner of CGST & Central Excise, Patna.

**M/s Shree Vinayak Enterprises,**

(Prop: of Shri Avinash Kumar) Hathi Chowk, Ramna, Muzaffarpur-842002.

**..Appellant**

**VERSUS**

**Commissioner of CGST & Central Excise, Patna.**

C. R. Building 2<sup>nd</sup> Floor, (Annexe), Bir Chand Patel Path, Patna.

..

**...Respondent**

**APPEARANCE :**

None, for the Appellant

Shri J. Chattopadhyay, Authorized Representative for the Respondent

**CORAM:**

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

**HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER No.75857/2021**

DATE OF HEARING : 06.12.2021

DATE OF DECISION : 06.12.2021

**PER BENCH:**

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. Accordingly, the appeal of the appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.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/-

**(P. Anjani Kumar)**  
**Member (Technical)**

Tushar