

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

REGIONAL BENCH - COURT NO.2

**Service Tax Miscellaneous Application No.75005 of 2018
(COD for Cross Objection)**

(On behalf of Respondent)

And

Service Tax Appeal No.76052 of 2017

And

Service Tax Cross Objection No.75004 of 2018

(Arising out of Order-in-Appeal No.06/Siliguri-ST/2017 dated 27.02.2017 passed by Commissioner(Appeal-I), of Central Excise, Kolkata.)

M/s. J.C. Ghosh & Sons

(Bharatnagar, P.O. Rabindra Sarani, Siliguri-734006.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Siliguri

.....Respondent

(C.R. Building, Hakim Para, Haren Mukherjee Road, Siliguri-734001, West Bengal.)

APPEARANCE

Shri Naresh Agarwal, Chartered Accountant for the Appellant (s)

Shri A. Roy, Authorized Representative for the Respondent (s)

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

MISCELLANEOUS ORDER NO. 75053-75054/2022

FINAL ORDER NO. 75157/2022

DATE OF HEARING : 24 March 2022

DATE OF DECISION : 24 March 2022

P.K.CHOUDHARY :

The present Miscellaneous Application has been filed by the Respondent Department, seeking condonation of delay in filing the Cross Objection before the Tribunal.

2. In view of the submissions, as made by the Ld.Authorized Representative for the Department and the reasons, as mentioned in the said Miscellaneous Application, the delay in filing the Cross

Objection before the Tribunal, is condoned. Miscellaneous Application (COD) is allowed.

3. 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 and prays for withdrawal of their Appeal. Accordingly, the Appeal of the Appellant is dismissed as withdrawn. Cross Objection, filed by the Respondent, also gets disposed of.

(Dictated and pronounced in the open Court.)

Sd/

(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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