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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.76439 of 2018 (COD)
(On behalf of Appellant)

Service Tax Miscellaneous Application No.77234 of 2018 (COD)
(On behalf of Respondent)

Service Tax Appeal No.77639 of 2018
And
Service Tax Cross Objection No.77233 of 2018

(Arising out of Order-in-Appeal No.119/SLG-ST/2018 dated 27.03.2018 passed by Commissioner(Appeals), Central Goods & Service Tax & Central Excise, Siliguri Appeal Commissionerate, Siliguri.)

M/s. Bijay Acharjee
(Prop: Shri Bijay Acharjee)
(S.F. Road, Ward No.25, Millanpally, P.O.-Siliguri Bazar, Siliguri, Dist-Darjeeling, Pin-734005.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Siliguri
.....Respondent
(C.R. Building, Haren Mukherjee Road, Hakimpara, Siliguri-734001, West Bengal.)

APPEARANCE

NONE 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. 75103-75105/2022
FINAL ORDER NO. 75229/2022

DATE OF HEARING : 26 April 2022
DATE OF DECISION : 26 April 2022

P.K.CHOUDHARY :

The present Miscellaneous Application i.e. Service Tax Miscellaneous Application No.76439 of 2018 (COD) has been filed by the Appellant, seeking condonation of delay in filing the Appeal before the Tribunal.

2. In view of the reasons, as mentioned in the said Miscellaneous Application, the delay in filing the Appeal before the Tribunal, is condoned. Miscellaneous Application (COD) is allowed.

3. Another Miscellaneous Application i.e. Service Tax Miscellaneous Application No.77234 of 2018 (COD) has been filed by the Respondent Department, seeking condonation of delay in filing the Cross Objection before the Tribunal.

4. In view of the reasons, as mentioned in the said Miscellaneous Application, the delay in filing the Cross Objection before the Tribunal, is also condoned. Miscellaneous Application (COD) is allowed.

5. The Appellant has also 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 Accordingly, the Appeal of the Appellant is dismissed as withdrawn. Cross Objection, filed by the Respondent Department, also gets disposed of.

(Dictated and pronounced in the open Court.)

Sd/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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