

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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.75666 of 2019 (COD)
(On behalf of Respondent)

And

Service Tax Appeal No.79223 of 2018

And

Service Tax Cross Objection No.75665 of 2019

(Arising out of Order-in-Appeal No.160/SLG-ST/18-19 dated 28.08.2018 passed by Commissioner of CGST & Central Excise, Siliguri Appeal Commissionerate, Siliguri.)

M/s. EPC International Private Limited

(Raninagar Industrial Growth Centre, P.O. – Pataka, Dist: Jalpaiguri, West Bengal.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Siliguri

.....Respondent

(C.R. Building, Haren Mukherjee Road, Hakimpura, 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. 75106-75107/2022

FINAL ORDER NO. 75230/2022

DATE OF HEARING : 26 April 2022

DATE OF DECISION : 26 April 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 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 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 Accordingly, the Appeal of the Appellant is dismissed as withdrawn.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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