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

REGIONAL BENCH – COURT NO.3

Service Tax Appeal No. 76235 of 2018
And
Service Tax Cross Objection No. 75108 of 2019

(Arising out of Order-in-Appeal No.318/ST-I/KOL/2017 dated 23.11.2017 passed by Commissioner of CGST & CX (Appeal-I), Kolkata.

Commissioner of CGST & CX, Kolkata North
(GST Bhavan (2nd Floor), 180,
Shantipally, Rajdanga Main Road,
Kolkata, W. B.-700107) **Appellant**

VERSUS

M/s. Rupnarayan Niketan Pvt. Ltd.
(16, Munshi Sadruddin Lane,
1st Floor, Bara Bazar, Kolkata-700007) **Respondent**

APPERANCE:
Shri A. Roy, Authorized Representative for the Appellant
Shri Kalyan Das, Advocate for the Respondent

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

FINAL ORDER NO.75283/2022

DATE OF E-HEARING : 20 May 2022
DATE OF DEISION: 20 May 2022

ORDER

At the outset Ld. Advocate for the Respondent has submitted a copy of Form No.SVLDRS-4, which is discharge Certificate for full and final settlement of Tax Dues of M/s. Sika India Pvt. Ltd. (the appellant herein) 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 filed by the Revenue becomes infructuous. Therefore, the same is dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja