

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No. 77582 of 2018

Arising out of Order-in-Appeal No.193/S.Tax-II/Kol/2018 dated 27.03.18 passed by Commissioner of CGST & CX (Appeal-I), Bolpur.

M/s Linde India Ltd.

(Formerly known as M/s. BOC India Ltd.
Oxygen House, P-43, Taratala Road, Brace Bridge,
Kolkata-700088)

Appellant (s)

VERSUS

**Commr. of CGST & Central Excise, Kolkata South
Commissionerate**

(Kendriya Utpad Shulk Bhawan, 180, Rajdanga Main road,
Shantipally, Kolkata, 700107)

Respondent (s)

APPEARANCE :

None for the Appellant

Shri A. Roy, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.75001/2023

Date of Hearing : 04 January 2023

Date of Decision : 04 January 2023

ORDER

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Accordingly, the appeal of the appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.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