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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76317 of 2018

(Arising out of Order-in-Appeal No.102/DGP-ST/2018 dated 22.02.2018 passed by commissioner of CGST & Central Excise, Siliguri.)

M/s. R. N. Biswas
(Purbachal 'B' Blcok, Durgapur-713201)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Durgapur
(Satyajit Roy Sarani, City Centre, Durgapur-713216)

Respondent

APPEARANCE :
None for the Appellant
Mr. A. Roy, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO.75718/2023

Date of Hearing : 14 June 2023
Date of Decision : 14 June 2023

PER R. MURALIDHAR

When the Appeal came up for hearing, it is seen from the records that the Appellant had opted for SVLDR Scheme and filed copy of SVLDRS-1 for which he was issue SVLDRS-3 directing him to pay Rs.51,852/-. The Appellant vide their letter dated 02.01.2023 claims that he has paid this amount by way of Cheque No.490202 dated 11.03.2020. He has enclosed a copy of letter issued by Union Bank of India wherein it is seen that this amount has been transferred to Revenue Department. Since it is seen that the Appellant has fulfilled all the conditions required to get the amnesty under SVLDR Scheme. The SVLDRS-4 was not issued to them on account of some technical difficulties. The Bench takes view that he has fulfilled the condition of discharge of their liability, as envisaged under the SVLDR Scheme. I allow the Appeal of the Appellant subject to the following conditions:-

(i) No further recoveries will be made by Department against the impugned OIA.

(ii) Appellant will not claim any amount from the Department for the amount already paid by them under SVLDR-Scheme.

2. The Appeal is allowed thus.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja