

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

REGIONAL BENCH – COURT NO.1

**Service Tax Appeal No. 77321 of 2018**

(Arising out of Order-in-Appeal No.56/S.Tax-II/Kol/2018 dated 14.02.2018 passed by  
Commissioner of CGST, Howrah Commissionerate, Kolkata.)

**M/s Naveen Merico Engineering Company Pvt. Ltd.,**  
(28B, Shakespeare Sarani, 6<sup>th</sup> Floor, Neelamber Building, Kolkata-700017)

**...Appellant**

*VERSUS*

**Commr. of CGST & CX, Kolkata South Commissionerate**  
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

**...Respondent**

**APPEARANCE :**

Mr. Aditya Khuntia, for the Appellant

Mr. S.S. Chattopadhyay, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR MEMBER(JUDICIAL)**

**FINAL ORDER No...76014/2023**

DATE OF HEARING : 28.06.2023

DATE OF DECISION :28.06.2023

**PER : R. MURALIDHAR :**

The Appellant has filed a copy of Form No. SVLDRS-4 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 and prays for withdrawal of their Appeal. Accordingly, the Appeal of the Appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.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/-**  
**(R. Muralidhar)**  
**Member (Judicial)**

Pinaki