

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 625 of 2012
& Cross Objection No. 75111 of 2019**

(Arising out of Order-in-Appeal No. 150-151/HWH/CE/2018-19 dated 28.06.2018 passed by Commissioner of CGST & Central Excise (Appeals-II), Kolkata).

Commissioner of CGST & Central Excise, Howrah,
M. S. Building, 15/1, Strand Road, Kolkata-700001.

...Appellant/Applicant

VERSUS

M/s Star Battery Ltd,
Vill.- Chakundi, P.O.- Dankuni, Coal Complex,
Dist.-Hooghly, Pin-712310.

...Respondent

..

APPEARANCE :

Shri S. Mukhopadhyay, Authorized Representative for the Appellant/Revenue
None, for the Respondent/Assessee

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR. K. ANPAZHAKAN MEMBER (TECHNICAL)

FINAL ORDER No.....76016/2023

DATE OF HEARING : 06.07.2023

DATE OF DECISION : 06.07.2023

PER BENCH :

This appeal has been filed by the Revenue against the Order-in-Appeal No. 150-151/HWH/CE/2018-19 dated 28.06.2018 passed by Commissioner of CGST & Central Excise (Appeals-II), Kolkata.

2. On perusal of record, we find that the Revenue 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, 1994 read with Rule 9 of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Since the Respondent has filed SVLDRS Application in respect of the Department's Appeal and subsequent to issuance of the SVLDRS-4 in the instant case, the Appeal of the Revenue is disposed off. Cross objection also gets disposed off.

(Dictated and pronounced in the open court)

Sd/-

**(Ashok Jindal)
Member (Judicial)**

Sd/-

**(K. Anpazhakan)
Member (Technical)**

T.K.