IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.76974 of 2016
And
Service Tax Cross Objection No.75387 of 2017

(Arising out of Order-in-Appeal No.51/GHY/CE(A)GHY/16 dated 26.08.2016 passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Guwahati.)

Commissioner of Central Excise & Service Tax, Guwahati
(Sethi Trust Building, G.S. Road, Bhangagarh, Guwahati-781005.)
...Appellant

VERSUS

M/s. Trimurti Traders
Prop-Sri Khagen Sarma
.....Respondent
(Ranju Usha Market, Shop No.601, 1st Floor, Bamunimaidan, Guwahati-781021.)

APPEARANCE

Shri J.Chattopadhyay, Authorized Representative for the Revenue

NONE for the Respondent (s)

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)

FINAL ORDER NO. 76114/2023

DATE OF HEARING : 18 July 2023
DATE OF DECISION : 18 July 2023

Per : BENCH :

On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc/116/2017-JC dated 22 August 2019.

2. We also find that the Appellant 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.

3. In this background, we deem it fit to dismiss the appeal as infructuous.

Hence, the appeal is dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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