

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75636 of 2015

(Arising out of Order-in-Appeal No. 1010/Pat/S.Tax/Appeal/2015 dated 31.03.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, 2nd Floor, Central Revenue Building, Birchand Patel path, Patna – 800 001)

M/s. Vikash Enterprises

: Appellant

Ramji Chak, Vishal Place, Opposite Bata Petrol Pump,
Patna, Bihar – 800 011

VERSUS

Commissioner of Central Excise and Service Tax : Respondent

3rd Floor, Central Revenue Building (Annexe),
Birchand Patel Path, Patna, Bihar – 800 001

APPEARANCE:

Shri Akash Sharma, Advocate for the Appellant

Shri Prasenjit Das, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 76441 / 2024

DATE OF HEARING / DECISION: 26.07.2024

ORDER: [PER BENCH]

Today when the matter was called for hearing, the Ld. Counsel appearing on behalf of the appellant submitted that the appellant has opted for the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019 and obtained Form No. SVLDRS-4, being the Discharge Certificate for full and final settlement of Tax dues under Section 127 of the Finance (No.2) Act, 2019 and thus, stated that the present appeal is to be deemed as withdrawn in terms of Section 127 (6) of the Finance Act, 2019 for availing the benefit under the SVLDRS. A copy of the Form No. SVLDRS-4 was placed on record.

2. In these circumstances, the appeal is dismissed,
as withdrawn.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd