

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

REGIONAL BENCH - COURT NO.2

**Service Tax Appeal No.76391 of 2018**

(Arising out of Order-in-Appeal No.10 TO 12/ST/RKL-GST/2018 dated 30.01.2018 passed by Commissioner(Appeals), GST, CX & Customs, Bhubaneswar.)

**Debasis Panda**

(SBI Evening Branch Building (2<sup>nd</sup> Floor), Jamunadeipur, Jail Road, Bhandjpur, Baripada, Dist: Mayurbhanj, Odisha-757002.)

**...Appellant**

*VERSUS*

**Commissioner of Central Excise & Service Tax, Rourkela**

**.....Respondent**

(KK-42, Civil Township, Rourkela-769012)

**WITH**

**Service Tax Appeal No.76392 of 2018**

(Arising out of Order-in-Appeal No.10 TO 12/ST/RKL-GST/2018 dated 30.01.2018 passed by Commissioner(Appeals), GST, CX & Customs, Bhubaneswar.)

**Dr. Sharat Chandra Panda**

(SBI Evening Branch Building (2<sup>nd</sup> Floor), Jamunadeipur, Jail Road, Bhandjpur, Baripada, Dist: Mayurbhanj, Odisha-757002.)

**...Appellant**

*VERSUS*

**Commissioner of Central Excise & Service Tax, Rourkela**

**.....Respondent**

(KK-42, Civil Township, Rourkela-769012)

**AND**

**Service Tax Appeal No.76393 of 2018**

(Arising out of Order-in-Appeal No.10 TO 12/ST/RKL-GST/2018 dated 30.01.2018 passed by Commissioner(Appeals), GST, CX & Customs, Bhubaneswar.)

**Smt. Kamal Kanti Panda**

(SBI Evening Branch Building (2<sup>nd</sup> Floor), Jamunadeipur, Jail Road, Bhandjpur, Baripada, Dist: Mayurbhanj, Odisha-757002.)

**...Appellant**

*VERSUS*

**Commissioner of Central Excise & Service Tax, Rourkela**

**.....Respondent**

(KK-42, Civil Township, Rourkela-769012)

**APPEARANCE**

NONE for the Appellant (s)  
Shri J.Chattopadhyay, Authorized Representative for the Respondent (s)

**CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)**

**FINAL ORDER NO. 75491-75493/2022**

DATE OF HEARING : 25 August 2022  
DATE OF DECISION : 25 August 2022

**P.K.CHOUDHARY :**

A copy of Form No.SVLDRS-4 has been received, 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. Accordingly, the Appeals of the Appellants are dismissed as withdrawn.

(Dictated and pronounced in the open Court.)

Sd/  
**(P.K.CHOUDHARY)**  
**MEMBER (JUDICIAL)**

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