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

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 75196 of 2015

(Arising out of Order-in-Appeal No. 882/Pat/S.Tax/Appeal/2014 dated 13.10.2014 passed by the Commissioner (Appeals), Customs, Central Excise & S.Tax, 2nd Floor, Central Revenue Building, Birchand Patel Path, Patna – 800 001)

M/s. United Enterprises **: Appellant**
C/o. M/s. Business Line (Ispat) Pvt. Ltd.,
2/7, Jasmine Street, Vatika City, Sohana Road,
Gurgaon, Haryana – 122 018

VERSUS

Commissioner of Service Tax **: Respondent**
Central Revenue Building, Birchand Patel Path,
Patna – 800 001

APPEARANCE:

Shri Sushil Kumar Goyal, Chartered Accountant for the Appellant

Shri Debapriya Sue, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 77875 / 2024

DATE OF HEARING / DECISION: 17.12.2024

ORDER: [PER SHRI K. ANPAZHAKAN]

Today when the matter was taken up for hearing, the Ld. Counsel appearing on behalf of the Appellant submits that the Appellant have opted for the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019 and files a copy of Form No. SVLDRS-4 in support of his claim thereof, which is the 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 the SVLDRS, 2019. Thus, he submits that the appeal is deemed to be withdrawn in terms of Section 127 (6) of the Finance (No. 2) Act, 2019 for availing the benefit under the SVLDRS.

2. In view of the above, the appeal stands dismissed, as withdrawn.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd