

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

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 75034 of 2017

(Arising out of Order-in-Appeal No. 60-68/KOL-V/2016 dated 30.09.2016 passed by the Commissioner of Central Excise (Appeal-I), Kolkata, 169, A.J.C. Bose Road, Bamboo Villa, 4th Floor, Kolkata – 700 014)

M/s. Gajanan Tubes Private Limited

: Appellant

Village: Malancha, P.O.: Mahinagar,
South-24 Parganas, Kolkata – 700 145

VERSUS

Commissioner of Central Excise

: Respondent

Kolkata-V Commissionerate
Kendriya Utpad Shulk Bhawan,
180, Shantipally, Rajdanga Main Road, Kolkata – 700 107

APPEARANCE:

None for the Appellant

Shri S. Dey, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO. 75385 / 2025

DATE OF HEARING / DECISION: 18.02.2025

ORDER: [PER SHRI R. MURALIDHAR]

It is seen from the records that the appellant has submitted a letter stating that they have opted for settlement of dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019. In support, a copy of Form No. SVLDRS-4 has been placed on record by the appellant, 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. In these circumstances, we find that the present appeal is deemed to be have been withdrawn in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019 for availing the benefit under the SVLDRS.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 is dismissed,
as withdrawn.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd