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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 75239 of 2016

(Arising out of Order-in-Original No.08/CCE/CEX/RKL/2015-16 dated 30.11.2015 passed by Commissioner of Central Excise, Customs & Service Tax, Rourkela)

M/s. Voith Paper Technology (India) Private Limited **: Appellant**
Eco Space, Block –A, 6th Floor. IIF/11, New Town, Rajarhat,
Kolkata-700 156.

VERSUS

Commissioner of Central Excise, Customs & Service Tax, Rourkela. **: Respondent**
Rourkela Commissionerate, Naya Bazar, Sector-21,
Rourkela-769010, Odisha

APPEARANCE:

Shri Dharmesh Shah, Authorized Representative for the Appellant

Shri S.Dey, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.75710/ 2025

DATE OF HEARING :17.03.2025

DATE OF DECISION:17.03.2025

Order : [Per Shri Ashok Jindal]

Today when the matter was called for hearing, the Ld. Authorized Representative appearing on behalf of the Revenue has pointed out that the main company viz. M/s. Voith Paper Technology India Private Ltd. has opted for the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 ['SVLDRS' for short]. In this regard, he has referred to the Final Order No. 75412 of 2021 dated 30.07.2021 passed by this Tribunal wherein the Appeal filed by the main company has been disposed of as settled under the said scheme.

2. We find that the main company has settled their tax dues under the SVLDRS.

3. Since the main company has gone under SVLDRS, we hold that no proceedings are sustainable against the appellant. Consequently, the proceedings against M/s. Voith Paper Technology India Private Ltd. is set aside.

4. In these terms, the appeal is disposed of.

(Operative part of the order was pronounced in open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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