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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No. 77004 of 2016

(Arising out of Order-in-Original No.80/Pr.Commr/ST-I/Kol/2016-17 dated 19.09.2016 passed by Pr.Commissioner of Service Tax-I, Kolkata)

M/s Malcom India Ltd.

EN-12, Sector-V, Salt Lake,
Kolkata-700 091

Appellant

VERSUS

Commr. of GST & C.Ex., Kolkata

Rajdanga Main Road, Kolkata-700 107

Respondent

APPEARANCE

None for the Appellant
Mr.A.K.Choudhary, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)

FINAL ORDER NO. -75866/2025

Date of Hearing : 02.04.2025
Date of Decision : 02.04.2025

Per : R. MURALIDHAR :

The appellant had filed SVLDRS-1 on 12.2.2020. After scrutiny, the Department has issued SVLDRS-3 stating that the estimated amount payable is Rs.2,91,567/-. The appellant produces a copy of E-receipt copy of the challan towards payment of Rs.2,91,567/-. The party has submitted a copy of the E-challan dated 14.01.2020 for Rs.2,91,567/-. The office of the AR is directed to take up the matter with the jurisdictional authority as to why SVLDRS-4 has not been issued. Once the SVLDRS-3 is issued indicating the net liability to be paid by the appellant and the appellant proves that this amount has been discharged, the Department cannot withhold the SVLDRS-4 certificate. This may be verified with the jurisdictional authorities. The matter to be listed on 23.06.2025. If no response is received from the Revenue by that date, the bench will decide the issue based on the available documents towards SVLDRS.

(Pronounced and dictated in the open court)

Sd/-
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-
(RAJEEV TANDON)
MEMBER (TECHNICAL)

SB