

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Service Tax Appeal No. 76916 of 2017

(Arising out of Order-in-Appeal No. 66/GHY/CE(A)/GHY/2017 dated 02.08.2017 passed by Commissioner (Appeals), CGST & Central Excise, Guwahati.)

M/s Wild View Resorts Pvt. Ltd.,
(Pobitora Wildlife Sanctuary,
Mayong, Morigaon, Assam-782411)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Guwahati,
(Customs House, Nilamani Phukan Path,
Christian Basti, Guwahati-781005.)

...Respondent

..

APPEARANCE :

None, for the Appellant

Shri S. K Jha, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER No...76979/2025

DATE OF HEARING : 17.07.2025

DATE OF DECISION : 17.07.2025

Per R. Muralidhar :

The Appellant have filed a copy of Form No.SVLDRS-4, which is 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 Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Accordingly, the Appeal of the Appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

(Dictated and pronounced in the open court)

Sd/-

**(R. Muralidhar)
Member (Judicial)**

Sd/-

**(Rajeev Tandon)
Member (Technical)**

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