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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 79234 of 2018

(Arising out of Order-in-Appeal No. 119-120/HAL/CE/2018-19 dated 20.08.2018 passed by the Commissioner of C.G.S.T. & Central Excise (Appeals-II), Kolkata, Bamboo Villa, 3rd Floor, 169, A.J. C. Bose Road, Kolkata – 700 014)

Commissioner of C.G.S.T. and Central Excise **: Appellant**
Haldia Commissionerate,
15/1, Strand Road, M.S. Building,
Kolkata – 700 001

VERSUS

M/s. Tata Metaliks Limited **: Respondent**
ECC No. AABCT1389BXM001,
Vill.: Gokulpur, P.O.: Samaraipur, Kharagpur,
West Midnapore – 721 301

APPEARANCE:

Shri Debapriya Sue, Authorized Representative, for the Appellant (Revenue)

None for the Respondent

CORAM:

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

FINAL ORDER NO. 77165 / 2025

DATE OF HEARING / DECISION: 05.08.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

On perusal of the records, we find that the respondent has placed a copy of Form No. SVLDRS-4 issued by the designated committee on record, 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 Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019.

1.1. As the respondent have already opted for settlement of their dispute under the SVLDRS and Form No. SLVDRS-4 to this effect has been obtained, we find that the present appeal filed by the Revenue has become infructuous.

2. Accordingly, the appeal filed by the Revenue is dismissed as infructuous.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd