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

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 76183 of 2017

(Arising out of Order-in-Original No. 28/COMMR/STA/KOL/16 dated 27.03.2017 passed by the Commissioner of Service Tax, Service Tax Audit Commissionerate, Kolkata, Kendriya Utpad Shulk Bhawan, 3rd Floor, 180, Shanti Pally, Rajdanga Main Road, Kolkata – 700 107)

M/s. TRF Limited **: Appellant**
27, Shakespeare Sarani,
Kolkata – 700 017

VERSUS

Commissioner of Service Tax **: Respondent**
Service Tax Audit Commissionerate,
Kendriya Utpad Shulk Bhawan, 3rd Floor,
180, Shanti Pally, Rajdanga Main Road,
Kolkata – 700 107

APPEARANCE:

None for the Appellant

Ms. Suman and Shri S.K. Jha, Authorized Representative(s), for the Respondent

CORAM:

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

FINAL ORDER NO. 77424 / 2025

DATE OF HEARING / DECISION: 17.09.2025

ORDER: [PER SHRI R. MURALIDHAR]

From a perusal of the records, it is seen that the appellant has submitted a letter stating that they have opted for settlement of their dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019. In support, the appellant has enclosed a copy of Form No. SVLDRS-4 issued by the designated committee, 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.

2. In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS, 2019.

3. Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.

(Dictated and pronounced in the open court)

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

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

Sdd