

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

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 75433 of 2017

(Arising out of Order-in-Appeal No. 86/SH/CE(A)/GHY/2016 dated 21.09.2016 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax Customs, Central Excise & Service Tax Customs House Nilamoni Phukan Path, Christian Basti, Guwahati-781005)

Shri Ratan Roy, Son of Shri Birendra Bijoy Roy, : **Appellant**
Krishnanagar, Nutanpally, Agartala, Tripura-799 001

VERSUS

The Commissioner of Central Excise & Service Tax, Shillong : **Respondent**
Morellow Compound, M.G. Road,
Shillong, Meghalaya-793001

APPEARANCE:

MS. Sreeparna Basu, Advocate for the Appellant

MS. Suman, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 77535/2025

DATE OF HEARING / DECISION: 13.10.2025

Order: [PER SHRI K. ANPAZHAKAN]

The appellant has 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, 1994 read with Rule 9 of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and prays for withdrawal of their appeal. Accordingly, the appeal filed by the appellant is dismissed as withdrawn.

(Pronounced in the open court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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