

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.76532 of 2017

(Arising out of Order-in-Original No.04/ST/ADJ/Commr./DIB/16-17 dated 31.03.2017
passed by Commissioner of CGST & Central Excise, Dibrugarh)

M/s ONGC Ltd.

(Eastern Region, Assam Asset Nazira, PO-Nazira, Dist.-Sivasagar, Assam)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Dibrugarh

(Milan Nagar, Lane "F", PO-C.R.Building, Dibrugarh-786003)

Respondent

APPEARANCE :

Ms.Tania Roy, Advocate for the Appellant

Shri S.K.Jha, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO.77569/2025

DATE OF HEARING : 27 OCTOBER 2025

DATE OF DECISION : 27 OCTOBER 2025

Per Ashok Jindal :

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 Accordingly, the appeal filed by the appellant is dismissed as withdrawn.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)

**(Ashok Jindal)
Member (Judicial)**

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

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